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TRANSCRIPT OF RECORD

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1935

No. 162 >

**GENERAL AMERICAN TANK CAR CORPORATION, ELLIOTT
JONES & COMPANY, INC.; MARLAND REFINING COM-
PANY, ET AL, APPELLANTS,**

vs.

**EUDORA S. DAY, SHERIFF AND EX-OFFICIO TAX COL-
LECTOR FOR THE PARISH OF EAST BATON ROUGE,
STATE OF LOUISIANA**

**APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES
FOR THE EASTERN DISTRICT OF LOUISIANA**

FILED AUGUST 25, 1934

(30,578)

Boydman

The first thing I noticed when I stepped
 out of the car was a warm blanket of
 sun on my face. The air was thick with
 the scent of pine and the distant hum of
 traffic. I took a deep breath, feeling the
 weight of the world lift off my shoulders.
 The city was alive, a symphony of light
 and shadow, a tapestry of human stories.
 I walked down the street, my feet
 finding a rhythm in the pavement. The
 sun was a golden coin in the sky, and
 the city was a garden of light.

(30,578)

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STATE OF LOUISIANA

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[fol. 1]

CAPTION—Omitted

[fol. 2] **IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE EASTERN DISTRICT OF LOUISIANA, BATON
ROUGE DIVISION**

In Equity. Doc. No. 113

GENERAL AMERICAN TANK CAR CORPORATION, a Corporation;
Elliott Jones & Company, Inc., a Corporation; Marland Refining
Company, a Corporation; North American Oil and Refining Cor-
poration, a Corporation, and Barnsdall Refining Corporation, a
Corporation, Complainants,

vs.

ROBERT B. DAY, Sheriff and ex Officio Tax Collector of the Parish
of East Baton Rouge, State of Louisiana, Defendant

BILL OF COMPLAINT—Filed December 14, 1922

To the honorable the Judges of the District Court of the United
States for the Eastern District of Louisiana, Baton Rouge Division:

(1) General American Tank Car Corporation, a corporation,
Elliott Jones & Company, Inc., a corporation, Marland Refining
Company, a corporation, North American Oil and Refining Corpora-
tion, a corporation, and Barnsdall Refining Corporation, a corpora-
tion, complainants, exhibit this their bill of complaint against Robert
B. Day, Sheriff and ex Officio Tax Collector of the Parish of East
Baton Rouge, State of Louisiana, and respectfully represent unto
your honors as follows:

(2) That the complainant, General American Tank Car Cor-
poration, is a corporation duly organized and existing under and by
virtue of the laws of the State of West Virginia, and is a citizen of
said State; that the complainant, Elliott Jones & Company, Inc.,
is a corporation duly organized and existing under and by virtue
of the laws of the State of Texas, and is a citizen of said State; that
the complainant, Marland Refining Company, is a corporation duly
organized and existing under and by virtue of the laws of the State
of Oklahoma, and is a citizen of said State; that the complainant,
North American Oil and Refining Corporation, is a corporation duly
organized and existing under and by virtue of the laws of the State
of Delaware, and is a citizen of said State; that the complainant,
Barnsdall Refining Corporation, is a corporation duly organized and
existing under and by virtue of the laws of the State of Delaware,
and is a citizen of said State; that none of said complainants have
a domicile in the State of Louisiana; that the defendant, Robert B.
Day, Sheriff and Ex Officio Tax Collector of the Parish of East Baton
Rouge, State of Louisiana, is a citizen and resident of the Parish of

East Baton Rouge, Eastern District, Baton Rouge Division, State of Louisiana.

(3) The complainants further represent that the complainant, General American Tank Car Corporation, for many years last past, has been and is now engaged in the manufacture, leasing and operation of tank cars, which said tank cars are employed in the transportation of oil and other kindred products; that the complainants, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corporation and Barnsdall Refining Corporation, for many years last past, have operated and are now operating a refinery for the refining of various oils and that they, and each of them, own and operate tank cars which are employed in the transportation of said oils and other kindred products.

(4) The complainants further represent that their business, and the business of each of them, is nation wide in scope and that their operations, and the operations of each of them, extend to and through many States in the United States; that for many years last past, and at all times up to the present date, the complainants' tank cars and the tank cars of each of them have been operated into, from and through the State of Louisiana; that none of said tank cars have been at any time permanently located in said State of Louisiana, but the said tank cars have passed in and out of and through said State of Louisiana while engaged in the transportation of oil and other kindred products from State to State; that the said tank cars operated in the State of Louisiana for many years last past, and at all times up to the present date, were employed in the transportation of oil and other kindred products from State to State, and the said operation of said tank cars in and through the State of Louisiana was and is necessary in order to carry out and effectuate said transportation; that for many years last past, and at all times up to the present date, the tank cars of the complainants, and each of them, which were operated in, from and through the State of Louisiana, were and at the present time are employed almost entirely in interstate commerce; that for many years last past, and at all times up to the present date, approximately ninety per cent (90%) of all of the movements of the tank cars of the complainants, and each of them, within the State of Louisiana, were in interstate commerce; that any intrastate movements within the State of Louisiana made by the tank cars of the complainants, or any of them, during the year 1922, or any year prior thereto, was made by the same tank cars which moved in interstate commerce during each of said years, and that no particular cars of the complainants, or any of them, during any of said years, were confined exclusively to the making of intrastate movements within the State of Louisiana.

(5) The complainants further represent that Sections 5, 6, and 7 of Act 109 of the State of Louisiana, approved November 18, 1921, entitled "An Act to provide an annual revenue for the State of Louisiana, by the levying of annual taxes upon all property not exempted from taxation; fixing the rates and setting forth the purposes

for which said levy is made; and prescribed the method of assessing and collecting the same; and enforcing the payment thereof" provide as follows:

"Section 5. That in addition to the taxes levied in the amount and for the purpose designated in the foregoing sections of this act there is hereby levied for the calendar year one thousand nine hundred and twenty-two (1922) A. D., and each succeeding calendar year, for State purposes, to be paid into the General Fund, an annual tax of twenty-five mills (.025) on the dollar of the assessed value of all rolling stock of non-resident persons, firms, partnerships, companies, associations or corporations, having no domicile in the State of Louisiana, operated over any railroad in the State of Louisiana, within or during any year for which such tax is levied; and the term 'rolling stock' as used herein shall include any kind of locomotive, car or sleeping car used for freight or passenger purposes that may be so operated over any railroad within the State.

"Section 6. That the rolling stock of persons, firms, partnerships, companies, associations or corporations subject to the additional tax levied by the foregoing section shall be assessed at actual cash value [fol. 4] by the Louisiana Tax Commission upon an assessment roll to be prepared by it, and the taxes levied by Section 1 and Section 5 of this act shall be extended upon such roll by the said Louisiana Tax Commission. Such roll shall be made in triplicate, and it shall be the duty of the Louisiana Tax Commission, on or before the first day of October of each year to file one copy thereof with the Auditor of Public Accounts of the State of Louisiana and one copy with the Sheriff and Ex Officio Tax Collector of the Parish of East Baton Rouge, retaining one copy in its office. The correctness of the several copies of such roll shall be duly certified by the Louisiana Tax Commission.

"Section 7. That it shall be the duty of the Sheriff and Ex Officio Tax Collector of the Parish of East Baton Rouge to collect the taxes extended upon the roll so made and filed in his office by the Louisiana Tax Commission, and made settlement with the State Auditor and State Treasurer as provided by law for other State taxes collected by him."

(6) The complainants further represent that under the aforementioned Act of the State of Louisiana, the Louisiana Tax Commission allocated to the State of Louisiana for taxation purposes for the calendar year 1922, ninety-two and four-tenths (92.4) tank cars as the property of the complainant, General American Tank Car Corporation, eighteen and eighty-eight hundredths (18.88) tank cars as the property of the complainant, Elliott Jones & Company Inc., thirty six and thirty-three hundredths (36.33) tank cars as the property of the complainant, Marland Refining Company, eight and seventy-four hundredths (8.74) tank cars as the property of the complainant, North American Oil and Refining Corporation, and two and seventy-eight hundredths (2.78) tank cars as the property of

the complainant, Barnsdall Refining Corporation; that the Louisiana Tax Commission, upon an assessment roll prepared by it for the calendar year 1922, assessed the said tank cars of the complainants, General American Tank Car Corporation, Elliott Jones & Company Inc., Marland Refining Company, North American Oil and Refining Corporation, and Barnsdall Refining Corporation, at a value of Seventy-three Thousand Nine Hundred Twenty-eight Dollars (\$73,928), Thirty-seven Thousand Seven Hundred Sixty Dollars (\$37,760), Forty-three thousand Five Hundred Ninety-six Dollars (\$43,596), Twenty Thousand Nine Hundred Ninety-Three Dollars (\$20,993), and Six Thousand, Six Hundred Sixty-Nine Dollars (\$6,669), respectively; that pursuant to the aforementioned Act of the State of Louisiana, the Louisiana Tax Commission extended upon the aforesaid assessment roll a tax of thirty and one-quarter ($30\frac{1}{4}$) mills on the dollar of such assessed valuation as levied by the said Act 109 of the State of Louisiana, approved November 18, 1921; that the said taxes for the calendar year 1922, assessed by the Louisiana Tax Commission to the complainants, General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corporation and Barnsdall Refining Corporation, amounts to, to-wit: Two Thousand Two Hundred Thirty-six and $42/100$ Dollars (\$2,236.42), One Thousand One hundred Forty-two and $34/100$ Dollars (\$1,142.34), One Thousand Three Hundred Eighteen and $88/100$ Dollars (\$1,318.88), Six Hundred Thirty-five and $14/100$ Dollars (\$635.14) and Two Hundred One and $84/100$ Dollars (\$201.84), respectively, all of which will more fully appear from certain statements furnished by the said defendant to the complainants, copies of which are hereto attached and marked exhibits "A," "B," "C," "D" and "E," and are hereby made a part of this, the complainants' bill of complaint.

[fol. 5] (7) The complainants further represent unto your honors that the Louisiana Tax Commission allocated to the State of Louisiana for said taxation purposes the numbers or amounts of tank cars as aforesaid, by adopting the following method of computation: The number of miles traversed by each of the complainants' tank cars in the State of Louisiana is divided by the number of miles traversed by that complainant's tank cars throughout the whole United States, and the result of this calculation is multiplied by the number of cars owned by that complainant, and the number so obtained is established as the number of cars allocated to the State of Louisiana for taxation purposes.

(8) The complainants further represent that for the calendar year 1922, said assessments made against and taxes levied upon the tank cars of the complainants, and each of them, were not assessed against or levied upon any particular tank cars of said complainant, or any of them; that while said assessment shows a certain number of cars taxed by the State of Louisiana, said tax refers to no particular cars; that the complainants, and none of them, had any cars during any year and particularly during 1922 permanently located in the State of Louisiana; that all cars of the complainants, and each of them,

which were at any time within the State of Louisiana during the year 1922, passed in and out of said State during said period and were engaged during said period in the transportation of oil and kindred products from State to State, and were operated in the State of Louisiana in order to carry out and effectuate said transportation; that all of the cars that entered into the State of Louisiana during the year 1922, were operated and being used in many other States besides the State of Louisiana; that for many years last past, and at all times up to the present date, approximately ninety per cent., (90%) of all of the movements of the tank cars of the complainants, and each of them, within the State of Louisiana, were in interstate commerce; that any intrastate movements within the State of Louisiana made by the tank cars of the complainants, or any of them, during the year 1922, or any year prior thereto, was made by the same tank cars which moved in interstate commerce during each of said years, and that no particular cars of the complainants, or any of them, during any of said years, were confined exclusively to the making of intrastate movements within the State of Louisiana.

(9) The complainants further represent that the general state tax rate in the State of Louisiana on all property situated therein is five and one-quarter ($5\frac{1}{4}$) mills on the dollar of the assessed valuation; that based upon the assessed valuations, as extended upon the assessment roll by the Louisiana Tax Commission for the calendar year 1922, the general state tax due the State of Louisiana from the complainants, General American Tank Car Corporation, Elliott Jones & Company Inc., Marland Refining Company, North American Oil and Refining Corporation and Barnsdall Refining Corporation, amounts to, to-wit: Three Hundred Eighty-eight and $12/100$ Dollars (\$388.12), One Hundred Ninety-eight and $34/100$ Dollars (\$198.34), Two Hundred Twenty-eight and $98/100$ Dollars (\$228.98), One Hundred Ten and $31/100$ Dollars (\$110.31) and Thirty-five and $11/100$ Dollars (\$35.11), respectively; that the complainants, General American Tank Car Corporation, Elliott Jones & Company, Inc. and Marland Refining Company, and each of them, on or about, to-wit: the 29th day of November, 1922, and the complainants, North American Oil and Refining Corporation and Barnsdall Refining Corporation, on or about, to-wit: the 11th day of December 1922, tendered to the defendant the aforesaid respective sums of money, representing a tax of five and one-quarter ($5\frac{1}{4}$) mills on the dollar of the assessed valuation, in full payment of all taxes due the State of Louisiana, upon said tank cars from the respective complainants; that the said defendant refused to receive said respective sums of money from the respective complainants. The complainants, and each of them, now tender and offer, and are ready, able and willing to pay to said defendant the said respective amounts of taxes due from the respective complainants to the State of Louisiana for the calendar year 1922, and the complainants are ready, able and willing and do now hereby offer to deposit the said sums of money with this honorable court, or with whomsoever the court may direct.

[fol. 6] (10) The complainants further represent that Sections 5, 6 and 7, and each of them, of Act 109 of the State of Louisiana, approved November 18, 1921, entitled "An Act to provide an annual revenue for the State of Louisiana, by the levying of annual taxes upon all property not exempted from taxation; fixing the rates; and setting forth the purposes for which said levy is made; and prescribed the method of assessing and collecting the same; and enforcing the payment thereof", are unconstitutional and void and are in violation of and in conflict with Section 1 of the Fourteenth Amendment to the Constitution of the United States, which provides:

"* * * No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States, nor shall any state deprive any person of life, liberty or property, without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws."

That said sections are unconstitutional and void and in violation of said Section 1 of the Fourteenth Amendment to the Constitution of the United States, because, amongst other things, they abridge the privileges or immunities of citizens of the United States and of the complainants, and each of them, and because they deprive any person and the complainants, and each of them, of property without due process of law, and because they deny to any person within the jurisdiction of the State of Louisiana, and to the complainants, and each of them, all of whom are within its jurisdiction, the equal protection of the laws; that said sections are also unconstitutional and void and are in violation of and in conflict with Clause Third of Section 8 of Article 1 of the Constitution of the United States, which provides as follows:

"The Congress shall have power * * * to regulate commerce with foreign nations and among the several States and with the Indian tribes."

That said sections are unconstitutional and void and are in violation of and in conflict with said Third Clause of Section 8 of Article 1 of the Constitution of the United States because, amongst other things, they interfere with, regulate and impose a burden upon interstate commerce.

That said sections are also in violation of and in conflict with other provisions of the Constitution and laws of the United States.

(11) The complainants further represent that the aforesaid Sections 5, 6 and 7, and each of them, of Act 109 of the State of Louisiana, approved November 18, 1921, are unconstitutional and void and are in violation of and in conflict with Section 1 of Article 10 of the Constitution of the State of Louisiana, adopted June 18, 1921, which provides:

"* * * and all taxes shall be uniform upon the same class of subjects throughout the territorial limits of authority levying the

tax, and shall be levied and collected for public purposes only

* * *

That said sections are unconstitutional and void and in violation of and in conflict with said Section 1 of Article 10 of the Constitution of the State of Louisiana, because, amongst other things, said sections attempt to levy taxes which are not uniform upon the same class of subjects throughout the territorial limits of authority levying the tax; that said sections are also in violation of and in conflict with other provisions of the Constitution of the State of Louisiana, adopted June 18, 1921.

(12) The complainants further represent that the said defendant threatens to enforce the said laws complained about, and has notified [fol. 7] the complainants, and each of them, that unless the aforesaid taxes are paid prior to December 1, 1922, he will seize and sell for said taxes the property upon which said taxes purport to be levied, copies of which notices have been heretofore attached and marked exhibits "A", "B", "C", "D" and "E", and made a part of this, the complainants' bill of complaint; that certain tank cars of the complainants, and each of them are now being operated in the State of Louisiana; that such tank cars are not permanently located therein, but are employed in the transportation of oil and kindred products from State to State and pass in and out of said State of Louisiana while so employed; that for many years last past, and at all times up to the present date, ninety per cent., (90%) of all of the movements of the tank cars of the complainants, and each of them, within the State of Louisiana, were in interstate commerce; that any intrastate movements within the State of Louisiana made by the tank cars of the complainants, or any of them, during the year 1922, or any year prior thereto, was made by the same tank cars which moved in interstate commerce during each of said years, and that no particular cars of the complainants, or any of them, during any of said years, were confined exclusively to the making of intrastate movements within the State of Louisiana; that such seizure and sale will interrupt very seriously and interfere materially with the interstate commerce and with the business of the complainants, and each of them, and that such seizure and sale will result in immediate and irreparable injury to the complainants, and each of them.

(13) The complainants, and each of them, further represent that the aforesaid sections of Act 109 of the State of Louisiana, approved November 18, 1921, are illegal, unconstitutional and void, and that this suit is instituted to redress the deprivation under color of a law or statute of the State of Louisiana of rights, privileges or immunities secured by the Constitution of the United States, and of rights secured by the laws of the United States, providing for equal rights of citizens of the United States and of all persons within the jurisdiction of the United States; that this suit arises under a law regulating commerce.

(14) The complainants further represent that this suit is brought by them for and in their behalf and for and in behalf of all other taxpayers similarly situated, who shall elect to join in this suit; that

the matter in controversy in this suit, exclusive of interest and costs, greatly exceeds the sum or amount of Three Thousand Dollars (\$3,000.), and that the matter in controversy in this suit, as regards each complainant, exclusive of interest and costs, greatly exceeds the sum or amount of Three Thousand Dollars (\$3,000).

(15) The complainants, and each of them, further represent that the threatened seizure and sale by the defendant, as hereinabove alleged, will result in damage to each of the complainants, exclusive of interest and costs, greatly in excess of the sum or amount of Three Thousand Dollars (\$3,000); that sales by sheriffs and tax collectors and all other forced sales by legal process necessarily bring a purchase price considerably lower than the actual value of the property sold; that, in order to realize the amounts of taxes pretended to be due from each of the complainants herein to the State of Louisiana for the calendar year 1922, the defendant will and must seize and sell for said taxes, property of each of the complainants greatly in excess of the value of Three Thousand Dollars (\$3,000), but will realize therefrom upon said such sale no more than the amount of taxes claimed to be due from each of said complainants; that the complainants, and each of them, intend to and will operate their cars, and the cars of each of them, in each of the years succeeding the calendar year of 1922, in the same manner and at least to the same extent as they have been operated in the past and are being operated at the present time; that the enforcement of the taxes herein sought to be enjoined is an annual tax of twenty-five (25) mills on the dollar, levied upon the assessed value of rolling stock operated in the State of Louisiana, the owners of which have no domicile therein; that the aggregate amounts [fol. 8] of taxes which for future years will be levied against each complainant under the aforesaid acts complained about herein, will exceed, exclusive of interest and costs, the sum or amount of Three Thousand Dollars (\$3,000), and the collection of said taxes to be levied for future years will result in damage to each of the complainants, exclusive of interest and costs, greatly in excess of the sum or amount of Three Thousand Dollars (\$3,000); that the complainants, and each of them, are entitled to operate their tank cars in the State of Louisiana without being subjected to the aforesaid onerous and discriminating taxes which the State of Louisiana has seen fit to impose; that each of the complainants would be prevented from carrying on their business as they had theretofore done; that each of the complainants would be compelled to transact business in competition with persons, firms or corporation, who have declared a domicile in the State of Louisiana, and who are not subject to the aforesaid annual tax imposed by the acts herein complained of; that in this way the complainants, and each of them, will sustain damage, exclusive of interest and costs, greatly in excess of the sum or amount of Three Thousand Dollars (\$3,000).

(16) The complainants further represent that the issues involved as regards each complainant are identical; that each of the complainants' rights arise from the same common cause, are governed

by the same legal rules and involve similar facts; that the whole matter may be settled in one suit brought by each of these complainants uniting as co-complainants; that this procedure promotes the convenient administration of justice and prevents a multiplicity of suits.

(17) Forasmuch, therefore, as the complainants, and each of them, are without remedy in the premises, except in a court of equity, the complainants, and each of them, pray that the said defendant, his successor, or successors, and his or their agents, servants and attorneys, may be enjoined and restrained until the further order of this court, from seizing and selling for said taxes claimed to be due from the calendar year 1922, the said tank cars of the complainants, and each of them, and that the said defendant, his successor, or successors, and his or their agents, servants and attorneys may be enjoined and restrained from enforcing, until the further order of this court, the said Sections 5, 6 and 7, and each of them, of the said Act 109 of the State of Louisiana, approved November 18, 1921, as aforesaid, and from collecting in any way, manner or means the said taxes attempted to be levied thereunder.

(18) The complainants, and each of them, further pray that Robert H. Day, Sheriff and Ex Officio Tax Collector of the Parish of East Baton Rouge, State of Louisiana, is hereby made a party to this bill of complaint, be required to make full, true, perfect and direct answer to this bill of complaint within twenty (20) days after service of the subpoena on the said defendant (but not under oath, the answer under oath being hereby expressly waived.)

(19) And the complainants, and each of them, further pray that, upon the final hearing of this cause, the said Sections 5, 6 and 7 of Act 109 of the State of Louisiana, approved November 18, 1921, be declared unconstitutional, void and of no effect; that the said defendant, his successor, or successors, and his or their agents, servants and attorneys be perpetually enjoined and restrained from enforcing in any way, manner or means the said Sections of said Act, and that the said defendant, his successor, or successors, and his or their agents, servants and attorneys be perpetually enjoined and restrained from collecting, or attempting to collect, any tax levied under authority of said Sections of said Act, by suit, attachment, levy, sale or otherwise.

The complainants, and each of them, pray that they may be granted such other and further relief in the premises as equity may require and to the court may seem meet.

May it please your honors to grant a writ of subpoena directed to [fol. 9] the Marshal of said District Court of the United States, for the Eastern District of Louisiana, commanding him that he summon the defendant, Robert B. Day, Sheriff and ex Officio Tax Collector, Parish of East Baton Rouge, State of Louisiana, to be and appear before this court twenty (20) days, after the service of said subpoena,

as provided by law, then and there to answer this bill of complaint, etc.

General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corp., Barnsdall Refining Corporation, Complainants, by (Signed) M. J. Feldman, Duly Authorized Agent. (Signed) Merrick & Schwarz, Merrick & Schwarz, Stein, Mayer & David, Solicitors for Complainants.

Jurat showing the foregoing was duly sworn to by Morris J. Feldman omitted in printing.

[fol. 10]

EXHIBIT A TO COMPLAINT

Folio 8

Sheriff's Office, Parish of East Baton Rouge

Baton Rouge, La., November 1, 1922.

To General American Tank Car Corp., Address: Harris Trust Bldg., Chicago, Ill.:

You are hereby notified that the State Taxes assessed to you on movable property in this State have become delinquent, as follows:

Description of property: 92.41 Tank Cars.

Total assessed value of the foregoing property for State purposes at 100% actual value.....	\$73,928.00
---	-------------

Total State Tax at 30¼ mills as per Act 109 of 1921....	2,236.32
Notice .....	.10

Total due by you.....	\$2,236.42
-----------------------	------------

and unless paid, I will, after the first day of next month, as required by law, seize and advertise for sale the property on which said taxes are due, and will, at the Court House door, within legal hours for judicial sales, sell for cash without appraisement such portions of said property as you shall point out, or the least quantity of said property which any bidder will buy for the amount of the taxes, interest, cost and attorney's fees.

Yours respectfully, Robert B. Day, Sheriff & ex Officio Tax Collector, Parish of East Baton Rouge, State of Louisiana.

Return this notice with remittance.

[fol. 11]

EXHIBIT B TO COMPLAINT

Folio 6

Sheriff's Office, Parish of East Baton Rouge

Baton Rouge, La., November 1, 1922.

To Elliott Jones & Co., Inc., Address: Frost Bldg., San Antonio, Texas:

You are hereby notified that the State Taxes assessed to you on movable property in this State have become delinquent, as follows:

Description of property: 18.88 Cars.

Total assessed value of the foregoing property for State

Tax purposes at 100% actual value..... \$37,760.00

Total State Tax at 30¼ mills as per Act 109 of 1921.... 1,142.24

Notice10

Total due by you..... \$1,142.34

and unless paid, I will, after the first day of next month, as required by law, seize and advertise for sale the property on which said taxes are due, and will, at the Court House door, within legal hours for judicial sales, sell for cash without appraisement such portions of said property as you shall point out, or the least quantity of said property which any bidder will buy for the amount of the taxes, interest, cost and attorney's fees.

Yours respectfully, Robert B. Day, Sheriff & ex Officio Tax Collector, Parish of East Baton Rouge, State of Louisiana.

Return this notice with remittance.

[fol. 12]

EXHIBIT C TO COMPLAINT

Folio 13

Sheriff's Office, Parish of East Baton Rouge

Baton Rouge, La., November 1, 1922.

To Marland Refining Co., H. C. Mulroy, Traffic Mgr., Address: Ponca City, Oklahoma:

You are hereby notified that the State Taxes assessed to you on movable property in this State have become delinquent, as follows:

Description of property: 36.33 tank cars.

Total assessed value of the foregoing property for State

Tax purposes at 100% actual value..... \$43,596.00

Total State Tax at 30¼ mills as per Act 109 of 1921.... 1,318.78

Notice10

Total due by you..... \$1,318.88

and unless paid, I will, after the first day of next month, as required by law, seize and advertise for sale the property on which said taxes are due, and will, at the Court House door, within legal hours for judicial sales, sell for cash without appraisement such portions of said property as you shall point out, or the least quantity of said property which any bidder will buy for the amount of the taxes, interest, cost and attorney's fees.

Yours respectfully, Robert B. Day, Sheriff & ex Officio Tax
Collector, Parish of East Baton Rouge, State of Louisiana.

Return this notice with remittance.

[fol. 13]

EXHIBIT D TO COMPLAINT

Folio 14

Sheriff's Office, Parish of East Baton Rouge

Baton Rouge, La., November 1, 1922.

To North American Oil & Refining Corp., Traffic Department,
Address: Oklahoma City, Okla.:

You are hereby notified that the State Taxes assessed to you on movable property in this State have become delinquent, as follows:

Description of property: 8.74 Tank Cars.

Total assessed value of the foregoing property for State

Tax purposes at 100% actual value..... \$20,993.00

Total State Tax at 30¼ mills as per Act 109 of 1921.... 635.04

Notice10

Total due by you..... \$635.14

and unless paid, I will, after the first day of next month, as required by law, seize and advertise for sale the property on which said taxes are due, and will, at the Court House door, within legal hours for judicial sales, sell for cash without appraisement such portions of said property as you shall point out, or the least quantity of said property

which any bidder will buy for the amount of the taxes, interest, cost and attorney's fees.

Yours respectfully, Robert B. Day, Sheriff & ex Officio Tax
Collector, Parish of East Baton Rouge, State of Louisiana.

Return this notice with remittance.

[fol. 14]

EXHIBIT E TO COMPLAINT

Folio 3

Sheriff's Office, Parish of East Baton Rouge

Baton Rouge, La., November 1, 1922.

To Barnsdell Refining Co., acct. Bigheart Producing & Refg. Co.,
Address: R. E. Stewart Traffic Mfg., Tulsa, Okla.:

You are hereby notified that the State Taxes assessed to you on
movable property in this State have become delinquent, as follows:

Description of property: 2.78 Tank Cars.

Total assessed value of the foregoing property for State	
Tax purposes at 100% actual value.....	\$6,669.00
Total State Tax at 30¼ mills as per Act 109 of 1921....	201.74
Notice .....	.10
Total due by you.....	\$201.84

and unless paid, I will, after the first day of next month, as required
by law, seize and advertise for sale the property on which said taxes
are due, and will, at the Court House door, within legal hours for
judicial sales, sell for cash without appraisement such portions of said
property as you shall point out, or the least quantity of said property
which any bidder will buy for the amount of the taxes, interest, cost
and attorney's fees.

Yours respectfully, Robert B. Day, Sheriff & ex Officio Tax
Collector, Parish of East Baton Rouge, State of Louisiana.

Return this notice with remittance.

[fol. 15]

IN UNITED STATES DISTRICT COURT

[Title omitted]

RESTRAINING ORDER—Filed December 14, 1922

On reading the bill of complaint herein, it is considered by the
Court and is now so adjudged and ordered that the defendant,

Robert B. Day, Sheriff and Ex Officio Tax Collector of the Parish of East Baton Rouge, and his successor or successors and his or their agents, servants and attorneys may be restrained and enjoined until the further orders of this Court from seizing and selling for taxes claimed to be due for the calendar year of 1922 under Sections five, six and seven of Act 109 of the State of Louisiana of the session of 1921, the tank cars of the complainants and each of them, and that the said defendant, Robert B. Day, Sheriff and Ex-Officio Tax Collector, his successor or successors and his or their agents, servants, and attorneys be enjoined and restrained from enforcing until the further orders of this Court the said Sections five, six and seven of the said Act 109 of 1921, of the State of Louisiana, and from collecting in any way, manner or means the said taxes attempted to be levied thereunder.

This order is granted on condition of complainants furnishing a bond in the sum of seven thousand five hundred dollars with good and sufficient surety, conditioned as the law requires.
[fol. 16] This restraining order shall continue in force until a motion can be entered and heard for a temporary injunction and until the further order of the Court.

And the service of copy of this order upon the said Robert B. Day, Sheriff and Ex Officio Tax Collector for the Parish of East Baton Rouge, State of Louisiana, shall be sufficient notice thereof.

New Orleans, Louisiana, December 14, 1922.

(Signed) Rufus E. Foster, Judge.

[fol. 17] BOND FOR RESTRAINING ORDER FOR \$7,500.00—Filed December 14th, 1922; omitted in printing.

[fol. 18] IN UNITED STATES DISTRICT COURT

[Title omitted]

ANSWER—Filed February 10, 1923

To the Honorable the Judges of the District Court of the United States for the Eastern District of Louisiana, Baton Rouge Division:

I

Comes now into this honorable Court Robert B. Day, in his official capacity as Sheriff and Ex-officio Tax Collector of the Parish of East Baton Rouge, State of Louisiana, made defendant in the bill herein filed by the General American Tank Car Corporation and others, and to same answering says:

II

That he admits the corporate organization and domicile of each of said complainants; he admits that he is a citizen and resident of the Parish of East Baton Rouge, Eastern District of Louisiana and Sheriff and Ex-Officio Tax Collector of the said Parish.

III

That he admits the allegations contained in Article III of complainant's said bill.

IV

Answering Article IV of the said bill, defendant admits the allegations contained therein except the charge that 90% of all movements of complainants' cars are in interstate commerce; this allegation he is unable, for want of knowledge, to admit or deny and, therefore, calls for such proof as this honorable Court may deem relevant to the issues herein involved.

V

Defendant admits the allegations contained in Article V of said bill.

[fol. 19]

VI

Answering Article VI of the said bill, defendant admits the allegations thereof save the amounts alleged as due by respective complainants for taxes. These amounts defendant admits to be approximately correct.

VII

The allegations of Article VII are admitted.

VIII

Defendant admits the allegations contained in Article VIII of the said bill with the exception of that allegation that 90% of the movements of the tank cars of complainants were in interstate commerce; this allegation, for lack of sufficient knowledge, defendant is unable to admit or deny, and calls for such proof as this honorable Court may deem relevant to the issues herein.

IX

The allegations of Article IX are admitted.

X

Defendant denies that Sections 5, 6 and 7 or any of them, of Act 109 of the State of Louisiana approved November 18th, 1921, are

unconstitutional, null and void for any of the reasons set out in complainants' said bill, or for any reason whatsoever. They show same to be constitutional and valid.

XI

Defendant denies the allegations contained in Article XI of the said bill, and shows that the laws complained of are not violative of any provision of the Constitution of Louisiana of 1921.

XII

Answering Article XII, defendant admits that he has served notices upon complainants, and each of them, to the effect that he will seize and sell the property herein assessed, if the taxes due thereon are not paid. He denies that such seizure and sale will result in the immediate and irreparable injury to the complainants, and shows that any injury which they might suffer as a result of said seizure and sale can readily be avoided by the payment of said taxes together with such interest and costs as have accrued since the filing of this suit. He is unable to affirm or deny the percentage of movements of complainants said tank cars in intra and interstate commerce, and shows same to be irrelevant in this connection.

XIII

Defendant denies that the aforesaid sections of Act 109 of 1921 are illegal, unconstitutional and void and denies that complainants by the enforced collection of the taxes growing out of the assessment levied as above will deprive said complainants of any rights, privileges or immunities secured by the Constitution or laws of the United States.

XIV

Answering Article XIV, defendant admits that the whole matter in controversy in this suit, exclusive of interest and costs, will exceed the amount of \$3,000.00. He denies that the matter in controversy as regards each complainant will exceed the sum of \$3,000.00.

XV

Answering Article XV, defendant denies that a seizure and sale of the property of complainants for the taxes due the State of Louisiana will result in damage to each of them in excess of \$3,000.00 and shows that to the best of his knowledge and belief such seizures and sale will not cause that amount of loss to anyone of the said complainants. That your defendant is unable, of own knowledge, to answer the allegations relative to taxes for future years which may be levied [fol. 20] against the property of the said complainants, and shows that the matter herein at issue involves solely the assessment of com-

plainants' property for the year 1922. That he is at this time without power or authority to proceed to the collection of any taxes which may be due by the said complainants for any year after 1923, and is not now making any effort to collect or even predetermine the amount of any subsequent taxes which may accrue; that the claims of said complainants as to damages which they may suffer as set out in this Article of their said bill is fanciful, purely speculative and said damages are too remote to command the attention of this honorable Court or to impose upon your defendant the duty of making answer thereto. That this suit attacks only the assessment for the year 1922 and that attack alone respondent is now called upon to defend.

XVI

Defendant admits the allegations in Article XVI of the said bill.

XVII

Further answering, your respondent shows that it is absolutely impossible to appraise exactly the amount of property upon which complainants pay taxes in Louisiana; that the character and use of their property are such as to render exact appraisement impossible. He shows that the method adopted by the Louisiana Tax Commission in appraising the complainants' property is one that is fair, just and equitable and that its application in the present cases does not result in an assessment greater than should be legally and equitably made upon the property of the aforesaid complainants. That in the State of Louisiana, there are many parishes through which the cars of the said plaintiffs are hauled; that it is impossible to allocate to each of said parishes its just proportion of any tax which might grow out of an assessment upon the property of the character of that of complainants; that to obviate the necessity of any attempt at such allocation, the Constitution of Louisiana and Act 109 of the Legislature of 1921 provide that property such as that herein concerned is exempted from all parish, municipal, ward, road, school district, drainage or other taxes which are usually imposed by political sub-divisions of the State of Louisiana, and in lieu thereof is taxed for state purposes only at a rate that is fair and just and involves no illegal discrimination either as against property such as that which is herein involved or any other property. That such laws and their administration by the methods herein attacked do not contravene any provisions of the Constitution of the United States or the amendments thereto, but, on the contrary, are fair, reasonable and constitutional.

XVIII

Further answering, defendant shows that the taxes herein involved became delinquent on December 31st, 1922; that same bear penalties or interest at the rate of 10% per annum from that date until paid

and other penalties or costs; that under Act 170 of 1898, which is the revenue law of Louisiana, it is provided that when suit is brought by a taxpayer to enjoin the collection of taxes and same is dismissed, the attorney for the Tax Collector, whose duty it is to defend said suit, shall receive a fee of 10% upon the amount of taxes and penalties involved to be paid by the person filing the suit and collected by the Tax Collector as costs at the same time the taxes and other penalties are collected.

Wherefore, defendant having made full answer to all matters and things contained in the said bill prays that complainants' demands as set forth in their prayer be denied; that any restraining order or preliminary injunction issued or hereinafter issued may be recalled; that there be judgment in defendant's favor dismissing complainants' bills and decreeing the assessments as entered against the said complainants and the taxes growing therefrom together with all interest, costs, penalties and attorney's fees to be valid, legal and collectible as hereinabove set forth; and for all costs of this suit. [fol. 21] And for all orders and decrees necessary in the premises and for full, general and equitable relief.

(Signed) A. J. Thomas, Attorney for State Tax Collector for the Parish of East Baton Rouge. (Signed) Harry P. Sneed, of Counsel.

Jurat showing the foregoing was duly sworn to by Harry P. Sneed omitted in printing.

[fol. 22] IN UNITED STATES DISTRICT COURT

[Title omitted]

ARGUMENT AND CAUSE—Jan. 25, 1924

This cause came on this day for final hearing upon the pleadings, exhibits and evidence offered on behalf of the respective parties—Present: E. T. Merrick & Sigmund David, of counsel for the complainants; H. P. Sneed, of counsel for the defendants—and was argued by counsel for the parties in interest and continued until tomorrow morning at 11 o'clock, A. M., for further hearing.

[fol. 23]

IN UNITED STATES DISTRICT COURT

[Title omitted]

SUPPLEMENTAL BILL OF COMPLAINT—Filed January 25, 1924

To the Honorable the Judges of the District Court of the United States for the Eastern District of Louisiana, Baton Rouge Division:

(1) General American Tank Car Company, a corporation, Elliott Jones & Company, Inc., a corporation, Marland Refining Company, a corporation, North American Oil and Refining Corporation, a corporation, and Barnsdall Refining Corporation, a corporation, complainants, by leave of court first had and obtained, exhibit this their supplemental bill of complaint in the above entitled cause against Robert B. Day, Sheriff and Ex Officio Tax Collector of the Parish of East Baton Rouge, State of Louisiana, and respectfully represent unto your Honors as follows:

(2) The Complainants adopt and reaffirm the allegations of Paragraphs 2, 3 and 4 of their bill of complaint and further say that any intrastate movements within the State of Louisiana made by the tank cars of the complainants or any of them during the years 1922 and 1923 or any year prior to 1922 were made by the same tank [fol. 24] cars which moved in interstate commerce during each of said years and that no particular cars of the complainants or any of them, during any of said years, were confined exclusively to the making of intrastate movements within the State of Louisiana.

(3) The complainants adopt and reaffirm the allegations of Paragraph 5 of their original bill of complaint.

(4) The complainants adopt and reaffirm the allegations of Paragraphs 6 and 7 of their bill of complaint and further say that the Louisiana Tax Commission upon the assessment roll prepared by it for the calendar year 1923 extended a tax of $30\frac{1}{4}$ mills on the dollar of the assessed valuation of the property of the complainants, as levied by the said Act 109 of the State of Louisiana, approved November 18, 1921; that the said taxes for the calendar year 1923, assessed by the Louisiana Tax Commission to the complainants, General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corporation and Barnsdall Refining Corporation, amount to, to wit: Five Thousand Eight Hundred Seventy-nine and $39/100$ Dollars (\$5,879.39), One Thousand Four Hundred Seventy-eight and $88/100$ Dollars (\$1,478.88), Nine Hundred Fifteen and $22/100$ Dollars (\$915.22), One Hundred Ten and $26/100$ Dollars (\$110.26) and Five Hundred Eight and $05/100$ Dollars (\$508.05) respectively. Complainants further say that in determining said tax the same method of computation was followed by the Louisiana Tax Commission as was followed in determining the tax against the complain-

ants for 1922, which said method of computation is more fully set out in Paragraph 7 of complainants' original bill of complaint.

(5) The complainants adopt and reaffirm the allegations of Paragraph 8 of the original bill of complaint and further say that all of the allegations therein made as regards the year 1922 are applicable to and are hereby alleged as to the calendar year 1923.

[fol.25] (6) The complainants adopt and reaffirm the allegations of Paragraph 9 of the original bill of complaint and further say that they have paid to the defendant the sums of money set out in said Paragraph 9 as being the taxes for the calendar year 1922, based upon the general state tax rate of $5\frac{1}{4}$ mills on the dollar of the assessed valuation of the tank cars of the complainants for 1922.

(7) The complainants further represent that based upon the assessed valuation of the tank cars of the complainants as extended upon the assessment roll by the Louisiana Tax Commission for the calendar year 1923, the general state tax at the general state tax rate of $5\frac{1}{4}$ mills on the dollars due the State of Louisiana for 1923 from the complainants, General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corporation and Barnsdall Refining Corporation amounts to to-wit, One Thousand Twenty and $39/100$ Dollars (\$1,020.39) Two Hundred Fifty-six and $65/100$ Dollars (\$256.65), One Hundred Fifty-eight and $82/100$ Dollars (\$158.82), Nineteen and $14/100$ Dollars (\$19.14) and Eighty-eight and $17/100$ Dollars (\$88.17) respectively, and that the complainants and each of them have paid to the defendant the aforesaid respective sums of money representing a tax of $5\frac{1}{4}$ mills on the dollar of the assessed valuation of the complainants' tank cars for the calendar year 1923.

(8) The complainants adopt and reaffirm the allegations of paragraphs 10, 11 and 12 of their original bill of complaint and further say that the allegations of said Paragraph 12 in regard and concerning the calendar year 1922 are applicable to and are hereby made in respect to and concerning the calendar year 1923.

(9) The complainants adopt and reaffirm the allegations of [fol. 26] Paragraphs 13, 14 and 15 and further say that the allegations of Paragraph 15 concerning and in regard to the calendar year 1922 are applicable to and are hereby made in respect to and concerning the year 1923.

(10) The complainants adopt and reaffirm the allegations of Paragraph 16 of their original bill of complaint.

(11) Forasmuch, therefore, as the complainants and each of them are without remedy in the premises, except in a court of equity, the complainants and each of them pray that the said defendant, his successor or successors and his or their agents, servants and attorneys

may be enjoined and restrained until the further order of this court, from seizing and selling for said taxes claimed to be due for the calendar years 1922 and 1923, said tank cars of the complainants and each of them, and that the said defendant, his successor or successors and his or their agents, servants and attorneys may be enjoined and restrained from enforcing, until the further order of this court, said Sections 5, 6 and 7 and each of them of the said Act 109 of the State of Louisiana, approved November 18, 1921, as aforesaid, and from collecting in any way, manner, or means the state tax attempted to be levied thereunder.

(12) The complainants and each of them further pray that Robert B. Day, Sheriff and Ex Officio Tax Collector of the parish of East Baton Rouge, State of Louisiana, who is hereby made defendant to this supplemental bill of complaint, be required to make full, true, perfect and correct answer to this bill of complaint within twenty days after the filing hereof (but not under oath, the answer under oath being hereby expressly waived).

(13) And the complainants and each of them further pray that upon the final hearing of this cause the said Sections 5, 6, and 7 of Act 109 of the State of Louisiana, approved November 18, 1921, be [fols. 27 & 28] declared unconstitutional and void and of no effect; that the said defendant, his successor or successors and his or their agents, servants and attorneys be perpetually enjoined and restrained from enforcing against these complainants or any of them in any way, manner or means the said Sections of said Act, and that said defendant, his successor or successors and his or their agents, servants and attorneys be perpetually enjoined and restrained from collecting or attempting to collect any taxes levied under authority or by virtue of said Section of said act (including the taxes levied for the years 1922 and 1923), by suit, attachment, levy, sale or otherwise.

The complainants and each of them further pray that they may be granted such other and further relief in the premises as equity may require and to the court may seem meet.

(Signed) General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corporation, Barnsdall Refining Corporation, by Maurice J. Feldman, Their Duly Authorized Agent.

Jurat showing the foregoing was duly sworn to by Maurice J. Feldman omitted in printing.

[Title omitted]

Note of Evidence for Complainants—Filed February 2, 1924

Appearances: Messrs. Merrick & Schwarz (Mr. Merrick), Sigmund David, Esq., for the complainants; Harry P. Sneed, Esq., for the Respondent.

OFFERS IN EVIDENCE**Offer**

Mr. David: Complainants offer in evidence stipulation of facts which has been entered into between the Complainants and the Respondent, and ask that it be marked "Complainant's Exhibit-1."

Complainants' offer in evidence, as "Complainants' Exhibit-2", [fol. 30] the report of the Louisiana Tax Commission for the year 1922, which, by stipulation, was incorporated into the stipulation of facts.

Admission

Mr. Sneed: Respondent admits that the $5\frac{1}{4}$ mill Tax has been paid by the Complainant.

Offer

Mr. David: Plaintiffs desire to put in evidence, for the sake of record, the Constitution of Louisiana, together with Act No. 109 of 1921, and Act No. 9 of 1917.

Admission

Mr. Sneed: It is admitted that municipalities in Louisiana have the right of taxation.

STIPULATION OF FACT—Filed Jan. 26, 1924

The following facts have been agreed to and stipulated by and between the parties hereto for use upon the issues herein:

1. That petitioners did not transact business in the State of Louisiana during the times mentioned in this petition.
2. That the petitioners have not and at no time had any domicile in fact or in law in the State of Louisiana, and have never been requested to establish a domicile therein and have never made any elec-

**EXHIBIT- EXTRACT FROM SIXTH ANNUAL REPORT
OF LOUISIANA TAX COMMISSION, COVERING
TAXES FOR THE PARISHES.**

Filed January 26, 1924.

RECAPITULATION OF TAX ROLLS, 1922.

PARISH OF ACADIA.

Roll Approved December 13, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$17,572,639.00
Total Actual Value of All Other Property.....	8,209,163.00
Total Assessed Value for State Purposes at 100%.....	25,781,802.00
Total Assessed Value for Local Purposes at 100%.....	25,781,802.00

State Taxes.

State Tax.....@ 2 mills.....	51,566.19
Confederate Veterans' Tax.....@ ¼ mill	19,337.25
State Educational Tax.....@ 2½ mills.....	64,457.76
Total State Taxes.....	135,361.20

Local Taxes

Parish Tax.....@ 4 mills.....	103,126.37
Shell Road Tax, Wards 1, 5 and 6.....@ 2½ mills.....	36,195.08
Shell Road Tax, Ward 2, District 2.....@ 10 mills.....	15,333.00
Shell Road Maintenance Tax, Ward 2, District 2.....@ 1 mill	1,539.25
Road Tax, Ward 2, Branch.....@ 3 mills.....	1,408.85
Road Tax, Ward 2, Castille.....@ 3 mills.....	1,272.11
Road Tax, Ward 3.....@ 3 mills.....	6,779.57
Shell Road Tax, Ward 4, District 4.....@ 6 mills.....	28,482.14
Shell Road Tax, Sub. District 1, Ward 5.....@ 6 mills.....	4,787.30
Road Tax, Ward 5.....@ 2½ mills.....	8,783.27
Road Tax, Ward 6.....@ 2 mills.....	14,632.05
Sub. Shell Road Tax, Ward 6.....@ 3½ mills.....	25,607.34
Shell Road Tax, Ward 7, District 5.....@ 8 mills.....	10,270.00
Poll Tax.....	4,418.00
Parish Wide School Tax.....@ 3 mills.....	77,344.25
Special School Tax, Parish Wide.....@ 1½ mills.....	38,686.59
Special School Tax, District 4.....@ 2 mills.....	12,843.81
Special School Tax, District 3.....@ 3 mills.....	3,652.34
Special School Tax, Basile.....@ 3 mills.....	1,619.31
Drainage Tax, Ward 1.....@ 2 mills.....	7,292.72
Drainage Tax, Castille.....@ 9 mills.....	3,041.90
Drainage Tax, Ward 4.....@ 1½ mills.....	1,584.86
Drainage Tax, Iota and Long Point.....@ 4 mills.....	6,880.86
Drainage Tax, Bayou Plaquemine and Wiloff	@ 6 mills..... 10,973.81
Drainage Tax, Ward 5, District 1.....@ 2 mills.....	3,251.48
Drainage Tax, Ward 5, District 2.....@ 3 mills.....	3,741.98
Drainage Tax, Ward 6.....@ 3 mills.....	21,778.87
Total Local Taxes.....	455,326.11
Total Taxes for All Purposes.....	590,687.31

PARISH OF ALLEN.

Roll Approved January 18, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 9,045,724.00
Total Actual Value of All Other Property.....	5,298,383.00
Total Assessed Value for State Purposes at 100%.....	14,344,107.00
Total Assessed Value for Local Purposes at 100%.....	14,344,107.00

State Taxes.

State Tax.....@ 2 mills.....	28,689.21
Confederate Veterans' Tax.....@ $\frac{3}{4}$ mill	10,759.08
State Educational Tax.....@ $2\frac{1}{2}$ mills.....	35,861.22
Total State Taxes.....	75,309.51

Local Taxes.

Parish Tax.....@ 4 mills.....	37,376.42
Road Tax, Ward 4.....@ 5 mills.....	10,810.56
Road Tax, Ward 1 (Maintenance).....@ 1 mill	2,070.18
Road Tax, Ward 2 (Maintenance).....@ $\frac{1}{2}$ mill	1,288.84
Road Tax, Ward 5 (Maintenance).....@ $1\frac{1}{2}$ mills.....	8,530.34
Road Tax, Special District 1 (Bond).....@ $8\frac{3}{4}$ mills.....	18,110.81
Road Tax, Special District 2 (Bond).....@ $8\frac{1}{2}$ mills.....	21,902.48
Road Tax, Special District 3 (Bond).....@ $8\frac{1}{2}$ mills.....	14,010.33
Road Tax, Special District 5 (Bond).....@ $4\frac{1}{2}$ mills.....	26,491.95
Poll Tax.....	1,477.00
Parish Wide School Tax.....@ 3 mills.....	43,032.39
Special School Tax, Ward 1.....@ 8 mills.....	16,559.28
Special School Tax, Ward 2.....@ 5 mills.....	12,883.76
Special School Tax, Ward 3.....@ 5 mills.....	8,241.33
Special School Tax, District 8, Palestine.....@ 5 mills.....	6,956.02
Special School Tax, District 12, Black Jack	3,854.67
Special School Tax, District 5, Oakdale...@ 8 mills.....	31,251.01
Special School Tax, District 1, Elizabeth...@ 5 mills.....	9,903.42
Oakdale School Building Tax, District 5...@ 5 mills.....	19,531.79
Palestine School Building Tax, District 8...@ 5 mills.....	6,956.03
Elizabeth School Building Tax, District 1 @ 2 mills.....	3,961.33
Elton School Bond Tax, District 22.....@ $\frac{1}{2}$ mill	100.06
Kinder School Bond Tax, District 25.....@ $1\frac{1}{2}$ mills.....	2,881.86
Elizabeth School Bond Tax, District 1...@ $4\frac{1}{2}$ mills.....	8,913.07
Kinder Drainage Tax, District 2.....@ 5 mills.....	8,412.31
Kinder Drainage Acreage Tax, District 2...@10c per acre ..	3,379.15
Total Local Taxes.....	349,186.44
Total Taxes for All Purposes.....	424,495.95

PARISH OF ASCENSION.

Roll Approved October 17, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 4,583,950.00
Total Actual Value of All Other Property.....	3,896,800.00
Total Assessed Value for State Purposes at 100%.....	8,480,750.00
Total Assessed Value for Local Purposes at 100%.....	8,480,750.00

State Taxes.

State Tax.....	@ 2 mills.....	16,961.50
Confederate Veterans' Tax.....	@ ¾ mill	6,360.60
State Educational Tax.....	@ 2½ mills.....	21,201.91
Total State Taxes.....		44,524.01

Local Taxes.

Atchafalaya Levee District Tax.....	@ 5¼ mills.....	9,898.56
Atchafalaya Levee Acreage Tax and T. & P. R. R.....		671.17
Lafourche Levee District Tax.....	@ 5¼ mills.....	14,103.24
Lafourche Levee Acreage Tax and T. & P. R. R.....		611.62
Pontchartrain Levee District Tax.....	@ 5¼ mills.....	20,521.97
Pontchartrain Levee Acreage Tax.....	@ 2c per acre ...	1,207.96
Parish Tax (Donaldsonville 2.33 mills).....	@ 4 mills.....	30,388.35
Road Tax, Special District 1.....	@ 2½ mills.....	11,439.55
Road Tax, Special District 2.....	@ 6 mills.....	12,186.11
Road Tax, Special District 3.....	@ 6 mills.....	4,619.28
Road Tax, Special District 4.....	@ 10 mills.....	9,042.60
Road Tax, Special District 5.....	@ 5 mills.....	322.55
Road Tax, Special District 6.....	@ 10 mills.....	708.76
Poll Tax.....		2,658.00
Special School Tax, Parish Wide.....	@ 2 mills.....	16,961.50
Parish Wide School Tax.....	@ 3 mills.....	25,442.35
Special School Tax, District 3.....	@ 2 mills.....	694.28
Special School Tax, District 4.....	@ 2 mills.....	2,877.89
New River Drainage Tax.....	@ 5 mills.....	10,325.10
New River Drainage Tax.....	@ 11c per acre ..	6,301.28
Bayou Conway Drainage Tax.....	@ 4 mills.....	3,201.96
Bayou Conway Drainage Tax.....	@ 25c per acre ..	5,710.46
Smoke Bend Drainage Tax.....	@ 8 mills.....	2,191.20
Bayou Bijou Drainage Tax.....	@ 50c per acre ..	4,401.28
Total Local Taxes.....		196,476.92
Total Taxes for All Purposes.....		241,000.93

PARISH OF ASSUMPTION.

Roll Approved October 4, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 6,344,825.00
Total Actual Value of All Other Property.....	2,635,125.00
Total Assessed Value for State Purposes at 100%.....	8,979,950.00
Total Assessed Value for Local Purposes at 100%.....	8,979,950.00

State Taxes.

State Tax.....	@ 2 mills.....	17,959.87
Confederate Veterans' Tax.....	@ ¾ mill	6,734.98
State Educational Tax.....	@ 2½ mills.....	22,149.83
Total State Taxes.....		47,144.63

Local Taxes.

Atchafalaya Basin Levee District Tax.....@ 5¼ mills.....	36,019.24
Atchafalaya Basin Acreage Tax.....@ 2½c per acre ..	4,046.60
Atchafalaya Basin Levee District, Forced	
Contribution	1,495.80
Lafourche Basin Levee District Tax.....@ 5¼ mills.....	11,125.39
Lafourche Basin Acreage Tax.....@ 2½c per acre ..	1,263.92
Lafourche Basin Levee District, Forced	
Contribution	990.00
Parish Tax.....@ 4 mills.....	35,919.80
Poll Tax.....	1,469.00
Parish Wide School Tax.....@ 3 mills.....	26,939.85
Special School Tax, Parish Wide.....@ 2 mills.....	17,959.90
Marias Drainage District Acreage Tax...@ 10c per acre ..	168.40
St. Vincent Drainage District Acreage Tax@ 50c per acre ..	1,668.86
Trou Perdou Drainage District Acreage	
Tax	142.80
Total Local Taxes.....	139,209.56
Total Taxes for All Purposes.....	186,354.19

PARISH OF AVOYELLES.

Roll Approved November 8, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$12,240,055.00
Total Actual Value of All Other Property.....	2,859,625.00
Total Assessed Value for State Purposes at 100%.....	15,099,680.00
Total Assessed Value for Local Purposes at 100%.....	15,099,680.00

State Taxes.

State Tax.....@ 2 mills.....	30,199.36
Confederate Veterans' Tax.....@ ¾ mill	11,324.76
State Educational Tax.....@ 2½ mills.....	37,749.20
Total State Taxes.....	79,273.32

Local Taxes.

Red River, Atchafalaya & Bayou Boeuf	
Levee District Tax.....@ 4 mills.....	33,596.05
Red River, Atchafalaya & Bayou Boeuf	
Levee District Acreage Tax.....@ 5c per acre ...	14,253.26
Red River and Bayou Des Glaizes Levee	
and Drainage District Tax.....@ 4 mills.....	6,812.33
Red River and Bayou Des Glaizes Levee	
and Drainage District Acreage Tax..@ 7c per acre ...	10,707.47
Saline Levee District Tax.....@ 5 mills.....	1,886.57
Saline Levee District Acreage Tax.....@ 25c per acre ..	8,984.37
Parish Tax (Marksville, Mansura and	
Evergreen exempt).....@ 4 mills.....	54,672.28
Road Tax, Parish Wide	120,797.44
Poll Tax.....	4,604.00

Parish Wide School Tax.....@ 3 mills.....	45,299.04
Special School Tax, Parish Wide.....@ 5 mills.....	75,498.40
Drainage Tax, District 4.....@ 20c per acre ..	2,954.30
Drainage Tax, District 8.....@ 20c per acre ..	5,040.84
Drainage Tax, District 13.....@ 35c per acre ..	3,420.25
Drainage Tax, District 12.....@ 6 mills and 45c per acre	2,313.24
Drainage Tax, District 15.....@ 8 mills and 22c per acre	24,054.11
Drainage Tax, District 14.....@ 35c per acre ..	270.37
Drainage Tax, District 18.....@ 50c per acre ..	603.75
Drainage Tax, District 19.....@ 50c per acre ..	730.25
Drainage Tax, District 9.....@ 20c per acre ..	12,925.43
Total Local Taxes.....	429,423.75
Total Taxes for All Purposes.....	508,697.07

PARISH OF BEAUREGARD.

Roll Approved October 19, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	9,623,752.00
Total Actual Value of All Other Property.....	6,925,946.00
Total Assessed Value for State Purposes at 100%.....	16,549,698.00
Total Assessed Value for Local Purposes at 100%.....	16,549,698.00

State Taxes.

State Tax.....@ 2 mills.....	33,099.30
Confederate Veterans' Tax.....@ ¾ mill	12,412.27
State Educational Tax.....@ 2½ mills.....	41,374.12
Total State Taxes.....	86,885.69

Local Taxes.

Parish Tax.....@ 4 mills.....	66,198.78
Parish Court House Tax.....@ 1 mill	16,549.72
Road Tax, Bonds, Parish Wide.....@ 2 mills.....	33,099.39
Road Maintenance Tax, Parish Wide.....@ 5 mills.....	82,748.51
Road Tax, Special District 2, Bonds.....@ 5 mills.....	9,610.01
Road Tax, Special District 3, Bonds.....@ 1½ mills.....	10,017.33
Road Tax, Special District 4, Bonds.....@ 4 mills.....	7,046.46
Road Tax, Special District 6, Bonds.....@ 3½ mills.....	7,134.67
Poll Tax.....	2,526.00
Parish Wide School Tax.....@ 3 mills.....	49,649.09
Special School Tax, Parish Wide.....@ 5 mills.....	82,748.50
Special School Tax, District 9.....@ 10 mills.....	14,428.31
Special School Tax, District 13.....@ 10 mills.....	4,081.22
Special School Tax, District 16.....@ 5 mills.....	8,349.43
Special School Tax, District 17.....@ 6 mills.....	27,357.12
Special School Tax, District 21.....@ 5 mills.....	3,470.05
Special School Tax, District 26.....@ 10 mills.....	9,845.23
Special School Tax, District 28.....@ 8 mills.....	2,734.60
Total Local Taxes.....	437,594.92
Total Taxes for All Purposes.....	524,480.61

PARISH OF BIENVILLE.

Roll Approved November 2, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 6,609,140.00
Total Actual Value of All Other Property.....	3,407,663.00
Total Assessed Value for State Purposes at 100%.....	10,016,803.00
Total Assessed Value for Local Purposes at 100%.....	10,016,803.00

State Taxes.

State Tax.....	@ 2 mills.....	20,033.57
Confederate Veterans' Tax.....	@ $\frac{3}{4}$ mill.....	7,512.58
State Educational Tax.....	@ $2\frac{1}{4}$ mills.....	25,042.00
Total State Taxes.....		52,588.15

Local Taxes.

Parish Tax.....	@ 4 mills.....	40,067.21
Per Capita Tax.....		10,215.00
Vehicle Tax.....		2,194.00
Road Tax, Parish Wide.....	@ 7 mills.....	70,117.62
Poll Tax.....		3,280.00
Parish Wide School Tax.....	@ 3 mills.....	30,050.41
Special School Tax, Parish Wide.....	@ 5 mills.....	50,084.04
Special School Tax, District 1.....	@ 4 mills.....	6,134.98
Special School Tax, District 2.....	@ $12\frac{1}{2}$ mills.....	10,399.31
Special School Tax, District 2.....	@ 5 mills.....	1,041.14
Special School Tax, District 5.....	@ $12\frac{1}{2}$ mills.....	6,174.48
Special School Tax, District 8.....	@ 5 mills.....	317.46
Special School Tax, District 10.....	@ $12\frac{1}{2}$ mills.....	2,204.81
Special School Tax, District 15.....	@ 5 mills.....	832.51
Special School Tax, District 16.....	@ 6 mills.....	3,015.76
Special School Tax, District 22.....	@ 5 mills.....	483.05
Special School Tax, District 23.....	@ 10 mills.....	941.18
Special School Tax, District 26.....	@ 5 mills.....	1,695.05
Special School Tax, District 37.....	@ 10 mills.....	556.13
Special School Tax, District 38.....	@ 5 mills.....	618.43
Special School Tax, District 46.....	@ 5 mills.....	992.13
Special School Tax, District 72.....	@ $2\frac{1}{4}$ mills.....	596.03
Total Local Taxes.....		242,010.71
Total Taxes for All Purposes.....		294,598.86

PARISH OF BOSSIER.

Roll Approved October 17, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$12,360,390.00
Total Actual Value of All Other Property.....	1,701,720.00
Total Assessed Value for State Purposes at 100%.....	14,062,110.00
Total Assessed Value for Local Purposes at 100%.....	14,062,110.00

State Taxes.

State Tax	@ 2 mills.....	28,127.01
Confederate Veterans' Tax.....	@ $\frac{1}{4}$ mill	10,547.60
State Educational Tax.....	@ $2\frac{1}{2}$ mills.....	35,158.76
Total State Taxes.....		73,833.37

Local Taxes.

Bossier Levee District Tax.....	@ 5 mills.....	36,769.55
North Bossier Levee District Tax.....	@ 5 mills.....	2,452.40
North Bossier Levee District Acreage Tax@ 25c per acre ..		4,180.25
Parish Tax.....	@ 4 mills.....	56,248.44
Per Capita Tax.....		2,470.00
Vehicle Tax		966.50
Road Tax, Ward 1.....	@ 5 mills.....	43,710.48
Road Tax, Ward 3.....	@ 6 mills.....	10,146.72
Road Tax, Ward 4.....	@ 5 mills.....	1,033.70
Road Tax, Ward 7.....	@ 5 mills.....	2,754.55
Road Tax, Ward 2.....	@ 5 mills.....	12,448.00
Poll Tax.....		3,088.00
Parish Wide School Tax.....	@ 3 mills.....	42,186.33
Special School Tax, District 1.....	@ 2 mills.....	6,002.76
Special School Tax, District 13.....	@ 4 mills.....	15,811.62
Special School Tax, District 9.....	@ 10 mills.....	8,578.38
Special School Tax, District 20.....	@ $2\frac{1}{4}$ mills.....	345.87
Special School Tax, District 23.....	@ 5 mills.....	530.05
Special School Tax, District 22.....	@ 5 mills.....	219.05
Special School Tax, District 24.....	@ 5 mills.....	210.85
Special School Tax, District 25.....	@ 5 mills.....	514.95
Special School Tax, District 18.....	@ $2\frac{1}{4}$ mills.....	199.58
Total Local Taxes.....		250,809.00
Total Taxes for All Purposes.....		324,702.37

PARISH OF CADDO.

Roll Approved November 18, 1932.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$72,602,580.00
Total Actual Value of All Other Property.....	59,141,280.00
Total Assessed Value for State Purposes at 100%.....	131,744,860.00
Total Assessed Value for Local Purposes at 100%.....	131,744,860.00

State Taxes.

State Tax.....	@ 2 mills.....	263,504.91
Confederate Veterans' Tax.....	@ $\frac{1}{4}$ mill	38,818.90
State Educational Tax.....	@ $3\frac{1}{4}$ mills.....	329,381.14
Total State Taxes.....		631,704.95

Local Taxes.

Parish Tax (City of Shreveport and Village of South Highlands 1½ mills).....@ 3 mills.....	264,481.19
Per Capita Tax.....	5,309.00
Vehicle Tax	4,234.00
Road Tax, Parish Wide.....@ 5 mills.....	658,724.30
Poll Tax	43,626.00
Parish Wide School Tax.....@ 3 mills.....	395,234.58
Special School Tax, District 1.....@ 1½ mills.....	144,604.39
Special School Tax, District 2.....@ 3½ mills.....	3,980.26
Special School Tax, District 3.....@ 4 mills.....	10,126.60
Special School Tax, District 6.....@ 1½ mills.....	2,710.49
Special School Tax, District 9.....@ 2½ mills.....	6,526.87
Special School Tax, District 18.....@ 5 mills.....	2,058.93
Special School Tax, District 19.....@ 5 mills.....	19,156.45
North Caddo Drainage District Tax.....	1,345.75
Total Local Taxes.....	1,562,118.80
Total Taxes for All Purposes.....	2,253,823.75

PARISH OF CALCASIEU.

Roll Approved December 14, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$28,737,030.00
Total Actual Value of All Other Property.....	20,713,270.00
Total Assessed Value for State Purposes at 100%.....	49,450,300.00
Total Assessed Value for Local Purposes at 100%.....	49,450,300.00

State Taxes.

State Tax.....@ 2 mills.....	98,899.83
Confederate Veterans' Tax.....@ ¼ mill	37,087.43
State Educational Tax.....@ 2½ mills.....	123,624.78
Total State Taxes.....	259,612.04

Local Taxes.

Calcasieu Navigation District Tax.....@ ¼ mill	28,583.62
Parish Tax (Lake Charles ¼ mill).....@ 4 mills.....	150,055.84
Road Tax, Parish Wide, Bond 1.....@ 14/10 mills....	69,230.42
Road Tax, Parish Wide, Bond 2.....@ 15/10 mills....	74,175.45
Road Tax, Parish Wide, Maintenance.....@ 25/10 mills....	123,625.75
Road Tax, Parish Wide, Maintenance.....@ 15/10 mills....	74,175.45
Road Tax, Parish Wide, Sabine Bridge...@ 1 mill	49,450.30
Road Tax, Parish Wide, Moss Bluff Bridge@ 15/10 mills....	74,175.45
Road Tax, Ward 2.....@ 3 mills.....	4,690.41
Road Tax, Ward 6.....@ 5 mills.....	11,938.55
Road Tax, Ward 8.....@ 5 mills.....	6,739.40
Poll Tax	3,460.00
Parish Wide School Tax (Lake Charles exempt)	
.....@ 3 mills.....	107,426.31
Special School Tax, Parish Wide (Lake Charles exempt)	
.....@ 15/10 mills....	53,713.15

Special School Tax, District 8.....@ 5/10 mill	1,132.85
Special School Tax, District 14.....@ 1 mill	1,180.95
Special School Tax, District 15.....@ 4 mills.....	883.02
Special School Tax, District 16.....@ 2 mills.....	1,760.75
Special School Tax, District 17.....@ 2 mills.....	688.09
Special School Tax, District 18.....@ 6/10 mill	11,352.62
Special School Tax, District 19.....@ 3 mills.....	1,458.00
Drainage Tax, Bell City 1.....@ 7 mills.....	5,058.65
Acreage Tax, Bell City 1.....@ 16c per acre ..	5,604.60
Drainage Tax, Sulphur 2.....@ 5 mills.....	929.25
Acreage Tax, Sulphur 2.....@ 20c per acre ..	1,088.29
Drainage Tax, Sulphur 3.....@ 5 mills.....	5,468.21
Acreage Tax, Sulphur 3.....@ 15c per acre ..	4,967.36
Drainage Tax, Lake Charles 1.....@ 5 mills.....	6,463.12
Acreage Tax, Lake Charles 1.....@ 15c per acre ..	3,324.96
Drainage Tax, Vinton 1.....@ 1 mill	2,789.02
Acreage Tax, Vinton 1.....@ 17c per acre ..	10,768.57
Total Local Taxes.....	901,403.41
Total Taxes for All Purposes.....	1,161,015.45

PARISH OF CALDWELL.

Roll Approved November 3, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	4,273,389.00
Total Actual Value of All Other Property.....	2,539,461.00
Total Assessed Value for State Purposes at 100%.....	6,812,840.00
Total Assessed Value for Local Purposes at 100%.....	6,812,840.00

State Taxes.

State Tax.....@ 2 mills.....	13,725.63
Confederate Veterans' Tax.....@ ¼ mill	5,150.87
State Educational Tax.....@ 2½ mills.....	17,169.54
Total State Taxes.....	36,056.04

Local Taxes.

Tensas Basin Levee District Tax.....@ 5 mills.....	10,355.09
Parish Tax.....@ 4 mills.....	27,507.14
Per Capita Tax.....	2,340.00
Road Tax, Parish Wide.....@ 5 mills.....	34,276.50
Poll Tax	2,529.00
Parish Wide School Tax.....@ 3 mills.....	20,643.07
Special School Tax, Parish Wide.....@ 4½ mills.....	30,871.06
Special School Tax, District 4.....@ 5 mills.....	812.02
Special School Tax, District 5.....@ 5 mills.....	493.96
Special School Tax, District 8.....@ 3 mills.....	1,054.38
Special School Tax, District 12.....@ 5 mills.....	2,262.76
Special School Tax, District 18.....@ 5 mills.....	2,014.55
Total Local Taxes.....	135,160.13
Total Taxes for All Purposes.....	171,216.17

PARISH OF CAMERON.

Roll Approved September 26, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 2,572,774.00
Total Actual Value of All Other Property.....	578,286.00
Total Assessed Value for State Purposes at 100%.....	4,151,060.00
Total Assessed Value for Local Purposes at 100%.....	4,151,060.00

State Taxes.

State Tax.....	@ 2 mills.....	8,302.12
Confederate Veterans' Tax.....	@ ¼ mill.....	3,113.29
State Educational Tax.....	@ 2½ mills.....	10,377.63
Total State Taxes.....		21,793.06

Local Taxes.

Parish Tax.....	@ 4 mills.....	16,604.24
Road Maintenance Tax, Ward 4.....	@ 1½ mills.....	1,239.89
Road Maintenance Tax, Ward 5.....	@ 5 mills.....	4,206.07
Road Tax, Special District 3.....	@ 10 mills.....	19,044.25
Road Tax, Special District 4.....	@ 8½ mills.....	7,026.07
Road Tax, Special District 1, 1st Issue...@ 2 mills.....		1,157.65
Road Tax, Special District 1, 2nd Issue...@ 1½ mills.....		\$68.24
Poll Tax.....		744.00
Parish Wide School Tax.....	@ 3 mills.....	12,433.18
Special School Tax, Parish Wide.....	@ 2 mills.....	8,302.12
Cameron Drainage District 1.....	@ 3¼c per acre ..	345.32
Cameron Drainage District 2.....	@ 25c per acre ..	4,060.00
Bell City Drainage District 1.....	@ 16c per acre ..	2,050.00
Bell City Drainage District 1, Adv.....	@ 7 mills.....	245.70
Total Local Taxes.....		78,376.73
Total Taxes for All Purposes.....		100,169.79

PARISH OF CATAHOULA.

Roll Approved January 5, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 6,304,400.00
Total Actual Value of All Other Property.....	708,127.00
Total Assessed Value for State Purposes at 100%.....	7,212,527.00
Total Assessed Value for Local Purposes at 100%.....	7,212,527.00

State Taxes.

State Tax.....	@ 2 mills.....	14,429.20
Confederate Veterans' Tax.....	@ ¼ mill.....	5,410.96
State Educational Tax.....	@ 2½ mills.....	18,036.50
Total State Taxes.....		37,876.66

Local Taxes.

Tensas Basin Levee District Tax.....	@ 5 mills.....	18,117.36
Parish Tax (Jonesville 2 mills).....	@ 4 mills.....	27,872.82
Road Tax, Ward 2.....	@ 1½ mills.....	1,258.37

Road Tax, Special District 1.....	@ 5 mills.....	24,579.15
Road Tax, Special District 2.....	@ 5 mills.....	9,104.35
Road Tax, Special District 3.....	@ 5 mills.....	3,246.97
Poll Tax		1,436.00
Parish Wide School Tax.....	@ 6½ mills.....	46,878.45
Special School Tax, District 9.....	@ 4 mills.....	1,877.46
Special School Tax, District 5.....	@ 4 mills.....	2,277.63
Special School Tax, District 5-A.....	@ 3 mills.....	2,792.39
Special School Tax, District 1.....	@ 6 mills.....	5,777.11
Special School Tax, District 17.....	@ 5 mills.....	420.00
Special School Tax, District 22.....	@ 5 mills.....	395.05
Total Local Taxes.....		148,923.11
Total Taxes for All Purposes.....		183,799.77

PARISH OF CLAIBORNE.

Roll Approved November 14, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 9,030,735.00
Total Actual Value of All Other Property.....	12,567,052.00
Total Assessed Value for State Purposes at 100%.....	21,597,787.00
Total Assessed Value for Local Purposes at 100%.....	21,597,787.00

State Taxes.

State Tax	@ 2 mills.....	43,195.58
Confederate Veterans' Tax.....	@ ¼ mill	18,198.34
State Educational Tax.....	@ 2½ mills.....	53,994.48
Total State Taxes.....		113,388.40

Local Taxes.

Parish Tax	@ 4 mills.....	86,391.15
Per Capita Tax		5,409.00
Vehicle Tax		2,715.00
Road Tax, Parish Wide.....	@ 2 mills.....	43,195.57
Road Tax, Ward 5.....	@ 5 mills.....	2,996.45
Poll Tax		8,547.00
Parish Wide School Tax.....	@ 3 mills.....	64,793.36
Special School Tax, Parish Wide.....	@ 5 mills.....	107,988.94
Special School Tax, District 1.....		4,210.25
Special School Tax, District 2.....		25,940.60
Special School Tax, District 11.....		45,406.40
Special School Tax, District 13.....		10,253.89
Special School Tax, District 14.....		854.20
Special School Tax, District 16.....		3,955.30
Special School Tax, District 25.....		728.90
Special School Tax, District 26.....		3,149.40
Total Local Taxes.....		414,535.41
Total Taxes for All Purposes.....		527,923.81

PARISH OF CONCORDIA.

Roll Approved October 29, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.	\$ 7,338,623.00
Total Actual Value of All Other Property.....	1,054,917.00
Total Assessed Value for State Purposes at 100%.....	8,392,540.00
Total Assessed Value for Local Purposes at 100%.....	8,392,540.00

State Taxes.

State Tax	@ 2 mills.....	16,785.07
Confederate Veterans' Tax.....	@ ¾ mill	8,294.46
State Educational Tax.....	@ 2½ mills.....	20,931.34
Total State Taxes.....		44,060.81

Local Taxes.

Fifth La. Levee District Tax.....	@ 5¼ mills.....	44,060.81
Fifth La. Levee District Acreage Tax....	@ 5c per acre ...	20,658.21
Parish Tax	@ 3 mills.....	25,177.62
Road Tax, Parish Wide.....	@ 5 mills.....	41,962.69
Poll Tax		1,717.00
Parish Wide School Tax.....	@ 3 mills.....	25,177.62
Special School Tax, District 1.....	@ 5 mills.....	1,275.90
Special School Tax, District 2.....	@ 5 mills.....	2,278.34
Special School Tax, District 4.....	@ 5 mills.....	1,793.30
Special School Tax, District 3.....	@ 4 mills.....	3,990.10
Special School Tax, District 6.....	@ 2½ mills.....	1,997.69
Special School Tax, District 7.....	@ 2½ mills.....	1,123.74
Special School Tax, District 8.....	@ 2 mills.....	930.02
Forced Contribution@ from Railroads.....		8,141.00
Total Local Taxes.....		180,394.04
Total Taxes for All Purposes.....		224,444.85

PARISH OF DE SOTO.

Roll Approved December 11, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.	\$ 9,188,100.00
Total Actual Value of All Other Property.....	12,575,050.00
Total Assessed Value for State Purposes at 100%.....	21,763,180.00
Total Assessed Value for Local Purposes at 100%.....	21,763,180.00

State Taxes.

State Tax	@ 2 mills.....	43,530.84
Confederate Veterans' Tax.....	@ ¾ mills.....	16,222.94
State Educational Tax.....	@ 2½ mills.....	54,413.42
Total State Taxes.....		114,268.20

Local Taxes.

Parish Tax (Mansfield 2 mills).....	@ 4 mills.....	81,107.41
Per Capita Tax.....		3,357.00
Vehicle Tax		2,982.25
Road Tax, Ward 1.....	@ 2½ mills.....	3,362.42
Road Tax, Ward 2.....	@ 2½ mills.....	5,140.61
Road Tax, Ward 3.....	@ 2½ mills.....	3,168.53

Road Tax, Ward 5.....	@ 2½ mills.....	5,715.60
Road Tax, Ward 6.....	@ 2 mills.....	3,454.74
Road Tax, Ward 7.....	@ 2½ mills.....	14,911.27
Road Tax, Ward 8.....	@ 2½ mills.....	3,091.35
Road Tax, Special District 1.....	@ 3 mills.....	17,280.42
Road Tax, Special District 4.....	@ 1½ mills.....	18,661.58
Road Tax, Special District 6.....	@ 2 mills.....	10,561.66
Road Tax, Special District 8.....	@ 5 mills.....	3,299.06
Road Tax, Special District 10.....	@ 10 mills.....	20,812.96
Road Tax, Special District 13.....	@ 5 mills.....	435.30
Poll Tax		3,958.00
Parish Wide School Tax.....	@ 3 mills.....	65,289.54
Special School Tax, Parish Wide	@ 2½ mills.....	54,423.69
Special School Tax, Milner	@ 10 mills.....	1,486.70
Special School Tax, Bell Bower	@ 8 mills.....	991.52
Special School Tax, Shiloh	@ 5 mills.....	1,719.41
Special School Tax, Keatchie	@ 2 mills.....	2,679.76
Special School Tax, Longstreet	@ 7 mills.....	2,636.80
Special School Tax, Grand Cane	@ 1 mill	1,091.06
Special School Tax, Stonewall	@ 5½ mills.....	3,519.91
Special School Tax, Frierson	@ 2 mills.....	1,485.97
Special School Tax, Gloster	@ 1 mill	679.26
Special School Tax, L. H. O.....	@ 2 mills.....	2,264.69
Special School Tax, Ward 3	@ 1 mill	1,169.06
Special School Tax, Bethel	@ 5 mills.....	1,179.98
Special School Tax, Mansfield	@ 3 mills.....	15,154.82
Special School Tax, Benton	@ 13 mills.....	7,254.09
Special School Tax, Pelican	@ 2½ mills.....	13,348.28
Special School Tax, Goss	@ 5 mills.....	2,781.96
Special School Tax, Naborton	@ 5 mills.....	2,862.96
Special School Tax, Carmel	@ 2½ mills.....	951.16
Special School Tax, Elmwood	@ 2 mills.....	459.29
Special School Tax, Wallace	@ 3 mills.....	535.68
Special School Tax, Rambin	@ 1 mill	244.79
Special School Tax, Logansport	@ 8 mills.....	8,162.31
Total Local Taxes.....		393,623.15
Total Taxes for All Purposes.....		507,891.35

PARISH OF EAST BATON ROUGE.

Roll Approved November 21, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$33,262,238.00
Total Actual Value of All Other Property.....	44,586,782.00
Total Actual Value of Private Car Lines Assessed by Louisiana Tax Commission for State Purposes Only, Act 109 of 1921	3,072,940.00
Total Assessed Value for State Purposes at 100%	80,921,960.00
Total Assessed Value for Local Purposes at 100%, Exclusive of Private Car Lines.....	77,849,020.00

State Taxes.

*State Tax	@ 2 mills.....	238,667.95
Confederate Veterans' Tax.....	@ ¼ mill	60,691.46
State Educational Tax.....	@ 2½ mills.....	202,305.40
Total State Taxes.....		501,664.81

Local Taxes.

Parish Tax:

Wards 1 and 2.....	@ 1¼ mills.....	\$ 47,535.08	
All Other Wards.....	@ 3½ mills.....	177,401.99—	224,937.07
Parish Court House Tax.....	@ ¼ mill		38,924.88
Pontchartrain Levee District Tax.....	@ 5¼ mills.....		7,665.08
Pontchartrain Levee District Acreage Tax@ 2c per acre ...			223.45
Road Tax, Parish Wide, District 2-BCDJ. @ 1 mill			41,263.86
Road Tax, Special District 1.....	@ ½ mill		853.82
Road Tax, Special District 7-G.....	@ 5 mills.....		7,553.90
Road Tax, Special District 8.....	@ 2 mills.....		4,639.12
Road Tax, Special District 10.....	@ 5 mills.....		3,626.34
Poll Tax			12,141.00
Parish Wide School Tax.....	@ 3 mills.....		233,547.08
Special School Tax, District 1.....	@ ¼ mill		21,729.81
Special School Tax, District 9.....	@ ¼ mill		20,750.68
Special School Tax, District 12-A.....	@ 1/3 mill		12,043.42
Special School Tax, District 12-B.....	@ 1½ mills.....		54,154.37
Special School Tax, District 11.....	@ 3½ mills.....		624.57
Bayou Fountain Drainage District Tax...@ 10 mills.....			6,552.93
Total Local Taxes.....			691,231.38
Total Taxes for All Purposes.....			1,192,896.19

*Included in total is 25 mills on Private Car Line valuation of \$3,072,940.00, Act 109 of 1921, to be paid into the General Fund.

PARISH OF EAST CARROLL.

Roll Approved November 9, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 5,129,880.00
Total Actual Value of All Other Property.....	2,149,180.00
Total Assessed Value for State Purposes at 100%.....	7,279,060.00
Total Assessed Value for Local Purposes at 100%.....	7,279,060.00

State Taxes.

State Tax	@ 2 mills.....	14,558.16
Confederate Veterans Tax.....	@ ¼ mill	5,459.31
State Educational Tax.....	@ 2½ mills.....	18,197.70
Total State Taxes.....		38,215.17

Local Taxes.

Fifth La. Levee District Tax.....@ 5¼ mills.....	38,215.17
Fifth La. Levee District Acreage Tax.....	11,111.10
Parish Tax (Corporation Lake Providence 2 mills)@ 4 mills.....	26,708.24
Road Tax, Parish Wide.....@ 3¼ mills.....	23,658.87
Poll Tax	1,541.00
Parish Wide School Tax.....@ 3 mills.....	21,837.25
Special School Tax, Parish Wide.....@ ¼ mill	1,821.90
1st and 2nd Wards Drainage District Tax@ 50c per acre ..	25,989.50
3rd Ward Drainage District Tax.....@ 50c per acre ..	15,277.10
Tensas Bayou Drainage District Tax.....@ 50c per acre ..	15,552.00
Bunche's Bend Drainage District Tax....@ 50c per acre ..	6,411.00
Forced Contributions from Railroads.....	3,360.00
Total Local Taxes.....	191,483.13
Total Taxes for All Purposes.....	229,698.30

PARISH OF EAST FELICIANA.

Roll Approved October 26, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	3,359,356.00
Total Actual Value of All Other Property.....	2,081,125.00
Total Assessed Value for State Purposes at 100%.....	5,440,481.00
Total Assessed Value for Local Purposes at 100%.....	5,440,481.00

State Taxes.

State Tax@ 2 mills.....	10,882.19
Confederate Veterans' Tax.....@ ¾ mill	4,080.82
State Educational Tax.....@ 2¼ mills.....	13,602.70
Total State Taxes.....	28,565.71

Local Taxes.

Parish Tax (Jackson 2 mills).....@ 4 mills.....	21,427.47
Per Capita and Vehicle Tax.....	3,080.50
Road Tax, Ward 6.....@ 4 mills.....	1,623.18
Poll Tax	3,098.00
Parish Wide School Tax.....@ 3 mills.....	16,322.31
Special School Tax, Parish Wide.....@ 5 mills.....	27,206.56
Special School Tax, District 4.....@ 3 mills.....	1,586.65
Special School Tax, District 5.....@ 3 mills.....	1,101.76
Special School Tax, District 6.....@ 5 mills.....	2,973.86
Special School Tax, District 12.....@ 5 mills.....	1,110.43
Total Local Taxes.....	79,530.72
Total Taxes for All Purposes.....	108,096.43

PARISH OF EVANGELINE.

Roll Approved November 10, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	7,260,817.00
Total Actual Value of All Other Property.....	3,251,063.00
Total Assessed Value for State Purposes at 100%.....	10,511,880.00
Total Assessed Value for Local Purposes at 100%.....	10,511,880.00

State Taxes.

State Tax	@ 2 mills.....	21,026.26
Confederate Veterans' Tax.....	@ ¼ mill	7,884.85
State Educational Tax.....	@ 2½ mills.....	26,282.82
Total State Taxes.....		55,193.93

Local Taxes.

Parish Tax	@ 4 mills.....	42,047.52
Per Capita Tax.....		3,297.00
Road Tax, Ward 1.....	@ 3 mills.....	7,410.15
Road Tax, Ward 2.....	@ 3 mills.....	5,698.39
Road Tax, Ward 3.....	@ 3 mills.....	7,915.03
Road Tax, Ward 4.....	@ 3 mills.....	3,585.47
Road Tax, Ward 5.....	@ 5 mills.....	11,529.72
Poll Tax		3,690.00
Parish Wide School Tax	@ 3 mills.....	31,535.64
Special School Tax, Ville Platte	@ 10 mills.....	13,417.35
Special School Tax, Belare Cove	@ 4 mills.....	938.31
Special School Tax, Chataignier	@ 7 mills.....	3,027.59
Special School Tax, Point Blue	@ 12 mills.....	2,515.73
Special School Tax, Lanse Au Pailles.....	@ 7 mills.....	602.50
Special School Tax, Tate's Cove	@ 3 mills.....	1,135.35
Special School Tax, Durald	@ 3 mills.....	591.39
Special School Tax, Tiger Point	@ 4 mills.....	1,696.58
Special School Tax, Basile	@ 3 mills.....	2,283.01
Special School Tax, Vellon	@ 2 mills.....	377.48
Special School Tax, Mamou	@ 10 mills.....	10,498.90
Special School Tax, Vidrine	@ 8 mills.....	5,548.93
Special School Tax, Point Au Pine.....	@ 5 mills.....	838.92
Special School Tax, Lafleur	@ 9 mills.....	1,272.19
Special School Tax, Johnson Cove	@ 3 mills.....	381.87
Special School Tax, Caney Creek	@ 2 mills.....	705.72
Special School Tax, Pine Prairie	@ 2 mills.....	1,694.93
Special School Tax, Cypress Creek	@ 2 mills.....	230.80
Special School Tax, Beaver Creek	@ 4 mills.....	399.80
Special School Tax, Bayou Chicot	@ 3 mills.....	1,324.49
Special School Tax, Turkey Creek	@ 3½ mills.....	3,577.87
Special School Tax, Lone Pine	@ 5 mills.....	1,413.25
Special School Tax, Centerville	@ 3 mills.....	784.69
Special School Tax, Bayou Boeuf	@ 5 mills.....	162.75
Mamou Drainage Tax.....	@ 9½c per acre ..	755.20
Total Local Taxes.....		172,882.52
Total Taxes for All Purposes.....		228,076.45

PARISH OF FRANKLIN.

Roll Approved October 12, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$10,231,580.00
Total Actual Value of All Other Property.....	2,865,880.00
Total Assessed Value for State Purposes at 100%.....	13,097,460.00
Total Assessed Value for Local Purposes at 100%.....	13,097,460.00

State Taxes.

State Tax	@ 2 mills.....	26,194.92
Confederate Veterans' Tax.....	@ ¾ mill	9,823.09
State Educational Tax.....	@ 2½ mills.....	32,743.65
Total State Taxes.....		68,761.66

Local Taxes.

Tensas Basin Levee District Tax.....		35,864.74
Parish Tax	@ 4 mills.....	52,389.84
Road Tax, Parish Wide.....	@ 3½ mills.....	45,841.11
Poll Tax		4,276.00
Parish Wide School Tax.....	@ 3 mills.....	39,292.38
Special School Tax, Parish Wide.....	@ 2½ mills.....	32,743.65
Special School Tax, District 1.....	@ 2½ mills.....	3,246.12
Special School Tax, District 2.....	@ 1½ mills.....	3,290.13
Special School Tax, District 4.....	@ 1 mill	1,060.24
Special School Tax, District 6.....	@ 1 mill	1,435.78
Special School Tax, District 7.....	@ 3 mills.....	8,466.81
Special School Tax, District 8.....	@ 1 mill	721.84
Dog Tax		1,345.50
Total Local Taxes.....		229,974.14
Total Taxes for All Purposes.....		298,735.80

PARISH OF GRANT.

Roll Approved January 13, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 5,374,742.00
Total Actual Value of All Other Property.....	4,122,759.00
Total Assessed Value for State Purposes at 100%.....	9,497,501.00
Total Assessed Value for Local Purposes at 100%.....	9,497,501.00

State Taxes.

State Tax	@ 2 mills.....	18,995.00
Confederate Veterans' Tax.....	@ ¾ mill	7,123.13
State Educational Tax.....	@ 2½ mills.....	23,743.75
Total State Taxes.....		49,861.88

Local Taxes.

Parish Tax	@ 4 mills.....	37,990.25
Road Tax, Special District 6.....	@ 2½ mills.....	1,087.86
Road Tax, Special District 8.....	@ 6½ mills.....	23,911.35
Road Tax, Special District 9.....	@ 6 mills.....	34,900.82
Poll Tax		1,918.00
Parish Wide School Tax.....	@ 3 mills.....	35,492.60
Special School Tax, Parish Wide.....	@ 2½ mills.....	23,743.62
Special School Tax, Parish Wide.....	@ 4 mills.....	37,990.13
Special School Tax, District 1.....	@ 1½ mills.....	2,286.94
Special School Tax, District 2.....	@ 5 mills.....	1,820.02
Special School Tax, District 9.....	@ 1½ mills.....	690.56
Special School Tax, District 11.....	@ 3 mills.....	3,363.75
Special School Tax, District 15.....	@ 1½ mills.....	4,820.84

Special School Tax, District 21.....	④ 4 mills.....	1,034.99
Special School Tax, District 22.....	④ 3 mills.....	227.25
Special School Tax, District 28.....	④ 5 mills.....	1,294.95
Special School Tax, District 30.....	④ 5 mills.....	751.54
Total Local Taxes.....		206,234.47
Total Taxes for All Purposes.....		256,096.35

PARISH OF IBERIA.

Roll Approved December 21, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 9,856,410.00
Total Actual Value of All Other Property.....	9,219,970.00
Total Assessed Value for State Purposes at 100%.....	19,076,380.00
Total Assessed Value for Local Purposes at 100%.....	19,076,380.00

State Taxes.

State Tax	④ 2 mills.....	38,153.60
Confederate Veterans' Tax.....	④ ¾ mill	14,307.60
State Educational Tax.....	④ 2½ mills.....	47,692.00
Total State Taxes.....		100,153.20

Local Taxes.

Atchafalaya Basin Levee District Tax....	④ 5½ mills.....	12,764.23
Atchafalaya Basin Levee District Acreage Tax	④ 2½c per acre ..	3,568.50
Parish Tax (New Iberia, Jeanerette, Loreauville and Delcambre 2 mills).....	④ 5½ mills.....	79,194.47
Road Tax, District 1.....	④ 3 mills.....	5,187.79
Road Tax, District 2.....	④ 2½ mills.....	3,790.90
Road Tax, District 3.....	④ 2½ mills.....	2,341.39
Road Tax, Special District 4.....	④ 4 mills.....	4,529.85
Road Tax, Special District 5.....	④ 3½ mills.....	3,588.86
Road Tax, Special District 6.....	④ 6 mills.....	7,034.22
Road Tax, Special District 7.....	④ 1½ mills.....	4,653.83
Road Tax, Special District 8.....	④ 5 mills.....	6,933.40
Poll Tax		2,362.00
Parish Wide School Tax (New Iberia, Jeanerette, Loreauville and Delcambre 1½ mills)	④ 3 mills.....	46,203.74
Special School Tax, District 6.....		9,874.86
Bayou Carlin Drainage District Tax.....	④ 2½ mills.....	4,084.07
Bayou Carlin Drainage Tax, Sub. Dist. 1. ④ 30c per acre ..		740.52
Bayou Carlin Drainage Tax, Sub. Dist. 2. ④ 35c per acre ..		1,262.48
Bayou Carlin Drainage Tax, Sub. Dist. 3. ④ 50c per acre ..		3,106.60
Iberia-St. Mary Drainage District Tax....	④ 2½ mills.....	9,452.51
Iberia-St. Mary Drainage District Acreage Tax	④ 35c per acre ..	2,810.39
Petit anse Coteau Drainage District Tax. ④ 2 mills.....		5,887.77
Petit anse Coteau Drainage District Tax. ④ ¼ mill		1,472.50
Total Local Taxes.....		220,874.89
Total Taxes for All Purposes.....		321,028.09

PARISH OF IBERVILLE.

Roll Approved October 13, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 8,148,865.00
Total Actual Value of All Other Property.....	4,886,445.00
Total Assessed Value for State Purposes at 100%.....	13,035,310.00
Total Assessed Value for Local Purposes at 100%.....	13,035,310.00

State Taxes.

State Tax	@ 2 mills.....	26,076.32
Confederate Veterans' Tax.....	@ ¼ mill	9,778.62
State Educational Tax.....	@ 2½ mills.....	32,595.40
Total State Taxes.....		68,450.34

Local Taxes.

Atchafalaya Basin Levee District Tax....	@ 5¼ mills.....	62,265.16
Atchafalaya Basin Levee District Acreage Tax	@ 2½c per acre ..	8,357.31
Pontchartrain Levee District Tax.....	@ 5¼ mills.....	6,245.18
Pontchartrain Levee District Acreage Tax@ 2c per acre ..		239.86
Parish Tax (White Castle and Plaque-mine exempt)	@ 4 mills.....	38,252.02
Road Tax, Special District 2.....	@ 2 mills.....	2,378.38
Road Tax, Special District 3.....	@ 5 mills.....	8,753.36
Road Tax, Special District 4.....	@ 3 mills.....	11,141.15
Poll Tax		3,056.00
Parish Wide School Tax.....	@ 3 mills.....	39,106.11
Special School Tax, Ward 1.....	@ ½ mill	1,675.97
Special School Tax, Ward 3.....	@ 4 mills.....	6,948.83
Bayou Tigris Drainage District Tax.....		4,652.84
Bijou Drainage District Tax.....		1,383.00
White Castle Drainage District Tax.....		6,083.00
Bourbeaux Drainage District Tax.....		809.75
Bayou Paul Drainage District Tax.....		2,242.00
Lake Long Drainage District Tax.....		12,232.98
Catfish Drainage District Tax.....		4,108.00
Forced Contributions from Railroads.....		2,524.80
Total Local Taxes.....		222,395.70
Total Taxes for All Purposes.....		290,846.04

PARISH OF JACKSON.

Roll Approved October 6, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 3,454,885.00
Total Actual Value of All Other Property.....	2,531,387.00
Total Assessed Value for State Purposes at 100%.....	5,986,272.00
Total Assessed Value for Local Purposes at 100%.....	5,986,272.00

State Taxes.

State Tax	@ 2 mills.....	11,972.84
Confederate Veterans' Tax.....	@ ¼ mill	4,489.92
State Educational Tax.....	@ 2½ mills.....	14,966.08
Total State Taxes.....		31,428.84

Local Taxes.

Parish Tax	@ 4 mills.....	23,944.56
Road Tax, Parish Wide.....	@ 5 mills.....	29,931.36
Poll Tax		2,079.00
Parish Wide School Tax.....	@ 3 mills.....	17,958.23
Special School Tax, Parish Wide.....	@ 5 mills.....	29,931.36
Special School Building Tax, District 2..	@ 5 mills.....	474.84
Special School Building Tax, District 3..	@ 10 mills.....	1,448.77
Special School Building Tax, District 4..	@ 7 mills.....	1,555.39
Special School Building Tax, District 6..	@ 1 mill	574.19
Special School Building Tax, District 10..	@ 12 mills.....	6,561.17
Special School Building Tax, District 11..	@ 3 mills.....	422.93
Special School Building Tax, District 13..	@ 19 mills.....	704.62
Special School Building Tax, District 14..	@ 5 mills.....	995.21
Special School Building Tax, District 16..	@ 10 mills.....	898.71
Special School Building Tax, District 18..	@ 7 mills.....	1,014.42
Special School Building Tax, District 21..	@ 5 mills.....	262.60
Special School Building Tax, District 23..	@ 2 mills.....	1,112.55
Special School Building Tax, District 24..	@ 5 mills.....	267.20
Special School Building Tax, District 25..	@ 3 mills.....	499.87
Special School Building Tax, District 35..	@ 3 mills.....	580.79
Special School Building Tax, District 38..	@ 4 mills.....	586.16
Special School Building Tax, District 39..	@ 7 mills.....	3,084.76
Special School Building Tax, District 43..	@ 1 mill	375.71
Special School Building Tax, District 49..	@ 5 mills.....	119.07
Total Local Taxes.....		125,383.77
Total Taxes for All Purposes.....		156,812.61

PARISH OF JEFFERSON.

Roll Approved November 21, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$16,073,590.00
Total Actual Value of All Other Property.....	10,639,362.00
Total Assessed Value for State Purposes at 100%.....	26,712,952.00
Total Assessed Value for Local Purposes at 100%.....	26,712,952.00

State Taxes.

State Tax	@ 2 mills.....	53,425.45
Confederate Veterans' Tax.....	@ ¾ mill	20,034.54
State Educational Tax.....	@ 2½ mills.....	66,781.81
Total State Taxes.....		140,241.80

Local Taxes.

Lafourche Levee District Tax.....	@ 5½ mills.....	95,525.52
Lafourche Levee District Acreage Tax...@ 2½c per acre ..		3,662.20
Pontchartrain Levee District Tax.....	@ 5½ mills.....	43,812.23
Pontchartrain Levee District Acreage Tax@ 2c per acre ..		242.50
Parish Tax	@ 4 mills.....	106,851.61
Road Tax, Special District 1.....	@ 1½ mills.....	14,603.74
Road Tax, Special District 2.....	@ 1½ mills.....	20,397.75

Road Tax, Special District 3.....@ 3 mills.....	1,511.68
Poll Tax	3,434.00
Parish Wide School Tax.....@ 3 mills.....	80,138.58
Special School Tax, Parish Wide.....@ 1½ mills.....	33,390.03
Jefferson-Plaquemine Drainage Tax.....@ \$3.00 per acre.....	29,269.98
Westwego Municipal Drainage Tax.....@ \$2.00 per acre.....	2,288.74
Jefferson Drainage Tax, District 2, Adv.....@ 3 mills.....	15,145.04
Jefferson Drainage Tax, District 2, Acre- age	@ 25c per acre .. 700.05
Jefferson Drainage Tax, District 3.....@ \$1.80 per acre.....	5,077.45
Jefferson Drainage Tax, District 4, 1st Unit, Acreage.....@ \$2.80 per acre.....	6,672.95
Jefferson Drainage Tax, District 4, 2nd Unit, Adv.....@ 1½ mills.....	3,661.13
Jefferson Drainage Tax, District 4, 2nd Unit, Acreage.....@ 50c per acre ..	1,194.70
Jefferson Drainage Tax, District 4, 4th Unit	@ \$3.50 per acre..... 5,891.54
Orleans-Kenner Electric R. R. Tax.....@ 1 mill	8,345.22
Grand Isle Navigation District Tax.....@ 5 mills.....	477.09
Total Local Taxes.....	482,293.73
Total Taxes for All Purposes.....	622,535.53

PARISH OF JEFFERSON DAVIS.

Roll Approved December 22, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$11,264,330.00
Total Actual Value of All Other Property.....	4,713,410.00
Total Assessed Value for State Purposes at 100%.....	15,977,740.00
Total Assessed Value for Local Purposes at 100%.....	15,977,740.00

State Taxes.

State Tax	@ 2 mills..... 31,955.58
Confederate Veterans' Tax.....@ ¾ mill	11,983.20
State Educational Tax.....@ 2½ mills.....	39,944.35
Total State Taxes.....	83,883.13

Local Taxes.

Parish Tax	@ 3½ mills..... 55,922.09
Road Tax, Parish Wide.....@ 2¼ mills.....	33,949.91
Road Tax, Ward 1.....@ 5 mills.....	4,070.10
Road Tax, Ward 2.....@ 3 mills.....	4,018.32
Road Tax, Ward 3.....@ 5 mills.....	5,487.00
Road Tax, Ward 4.....@ 3 mills.....	3,697.92
Road Tax, Ward 5.....@ 2 mills.....	2,467.32
Road Tax, Ward 6.....@ 5 mills.....	8,310.20
Road Tax, Ward 7.....@ 3 mills.....	3,666.24
Road Tax, Ward 8.....@ 3 mills.....	4,761.60
Road Tax, Ward 9.....@ 3 mills.....	1,311.66
Road Tax, District 1.....@ 6½ mills.....	13,161.33
Road Tax, Pelican Road District.....@ 5 mills.....	10,517.70

Poll Tax		2,500.00
Parish Wide School Tax.....@ 3 mills.....		47,933.22
Special School Tax, Ward 1.....@ 8 mills.....		16,198.56
Special School Tax, Ward 2.....@ 5 mills.....		20,045.20
Special School Tax, Ward 3.....@ 5 mills.....		5,487.00
Special School Tax, Ward 4.....@ 8 mills.....		12,868.80
Special School Tax, Ward 5.....@ 4½ mills.....		5,551.47
Special School Tax, Ward 6.....@ 8 mills.....		22,061.76
Special School Tax, Ward 7.....@ 3½ mills.....		4,277.28
Special School Tax, Ward 8.....@ 3 mills.....		4,761.60
Special School Tax, Ward 9.....@ 5 mills.....		2,186.10
Special School Tax, District 1.....@ 4½ mills.....		9,111.69
Special School Tax, District 10.....@ 6 mills.....		12,304.56
Special School Tax, District 11.....@ 2 mills.....		1,838.40
Special School Tax, District 14.....@ 1 mill		723.59
Special School Tax, District 21 (Maint.)...@ 3 mills.....		11,623.08
Special School Tax, District 21 (Bond)...@ 6 mills.....		23,246.16
Special School Tax, District 22.....@ ¼ mill		421.59
Special School Tax, District 33.....@ 5 mills.....		749.82
Rosé Marsh Drainage District Acreage		
Tax	@ 20c per acre ..	2,924.00
Grand Marias Drainage District Acreage		
Tax	@ 65c per acre ..	6,222.45
Keystone Drainage District Acreage Tax...@ 25c per acre ..		1,994.25
Fenton Drainage District Acreage Tax...@ 25c per acre ..		2,652.50
Welsh Drainage District Tax.....@ 3½ mills.....		6,085.92
Welsh Drainage District Acreage Tax...@ 25c per acre ..		5,382.75
Bell City Drainage District Tax.....@ 7 mills.....		1,132.74
Bell City Drainage District Acreage Tax...@ 16c per acre ..		1,744.00
Thornwell Drainage District Tax.....@ 6 mills.....		2,188.72
Thornwell Drainage District Acreage Tax@ 36c per acre ..		4,173.48
Total Local Taxes.....		391,732.08
Total Taxes for All Purposes.....		475,615.21

PARISH OF LAFAYETTE.

Roll Approved November 21, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$15,117,761.00
Total Actual Value of All Other Property.....	3,477,554.00
Total Assessed Value for State Purposes at 100%.....	18,595,255.00
Total Assessed Value for Local Purposes at 100%.....	18,595,255.00

State Taxes.

State Tax	@ 2 mills.....	37,197.62
Confederate Veterans' Tax.....@ ¾ mill		13,949.10
State Educational Tax.....@ 2½ mills.....		46,497.02
Total State Taxes.....		97,643.74

Local Taxes.

Parish Tax (Lafayette exempt).....@ 3½ mills.....	39,752.65
Criminal Tax@ 1½ mills.....	10,856.07
Vehicle Tax	9,676.25
Road Tax, Parish Wide.....@ 2 mills.....	22,715.79
Road Tax, Ward 1, M. & C.....@ 10 mills.....	3,863.65
Road Tax, Ward 2, M. & C.....@ 5 mills.....	9,979.65
Road Tax, Ward 3, M. & C.....@ 3 mills.....	6,018.60
Road Tax, Ward 4, M. & C.....@ 7 mills.....	6,196.21
Road Tax, Ward 7, M. & C.....@ 5 mills.....	3,884.92
Poll Tax	6,869.00
Parish Wide School Tax (Lafayette ex- empt)@ 1½ mills.....	17,036.83
Special School Tax, Parish Wide.....@ 3½ mills.....	65,082.51
Special School Tax, I. B. District 1.....@ 5½ mills.....	909.70
Special School Tax, Ward 2.....@ 1 mill	381.00
Special School Tax, Ward 3, and City.....@ 1 mill	8,862.77
Special School Tax, Ward 4.....@ 4½ mills.....	1,180.86
Special School Tax, Ward 5.....@ 1 mill	1,388.88
Special School Tax, Ward 6.....@ 4½ mills.....	3,548.46
Special School Tax, Ward 7.....@ ½ mill	154.95
Special School Tax, Duson.....@ 4½ mills.....	1,620.65
Indian Bayou Sub. Drainage District Tax.....@ 2 mills.....	2,634.39
Scott Sub. Drainage District Tax.....@ 2½ mills.....	3,584.13
Third Ward Drainage District Tax.....@ 4½ mills.....	2,355.83
Fourth Ward Drainage District Tax, Adv.....@ 1 mill	1,464.39
Fourth Ward Drainage District Tax, Acreage@ 8c per acre ...	1,920.24
Total Local Taxes.....	231,838.38
Total Taxes for All Purposes.....	329,482.12

PARISH OF LAFOURCHE.

Roll Approved December 12, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	8,604,864.00
Total Actual Value of All Other Property.....	4,823,296.00
Total Assessed Value for State Purposes at 100%.....	13,428,160.00
Total Assessed Value for Local Purposes at 100%.....	13,428,160.00

State Taxes.

State Tax@ 2 mills.....	26,856.32
Confederate Veterans' Tax.....@ ¾ mill	10,071.12
Estate Educational Tax.....@ 2½ mills.....	33,570.40
Total State Taxes.....	70,497.84

Local Taxes.

Atchafalaya Levee District Tax.....@ 5½ mills.....	32,252.96
Atchafalaya Levee District Acreage Tax.....@ 2½c per acre .	7,809.10
Lafourche Levee District Tax.....@ 5½ mills.....	37,674.63
Lafourche Levee District Acreage Tax.....@ 2½c per acre .	9,865.90

Parish Tax (Thibodaux exempt).....	4	mills.....	45,949.76
Thibodaux Criminal Expense Tax.....	1	mill	1,940.72
Road Tax, Special District 1.....	3	mills.....	8,645.46
Road Tax, Special District 1 (Extension).....	1½	mills.....	395.19
Road Tax, Special District 2.....	2½	mills.....	6,365.37
Road Tax, Special District 3.....	4½	mills.....	6,931.57
Road Tax, Special District 3 (Extension).....	1½	mills.....	3,300.32
Road Tax, Special District 4.....	9½	mills.....	13,763.98
Poll Tax			2,572.00
Parish Wide School Tax.....	3	mills.....	34,462.32
Special School Tax, Parish Wide.....	1½	mills.....	20,142.24
Special School Tax, District 1.....	1½	mills.....	4,789.72
Special School Tax, District 3.....	2½	mills.....	2,160.88
Special School Tax, District 4.....	3½	mills.....	1,436.33
Special School Tax, District 5.....	3	mills.....	3,346.62
Special School Tax, District 6.....	4½	mills.....	1,337.22
Special School Tax, District 7.....	3½	mills.....	1,520.70
Special School Tax, District 8.....	4	mills.....	2,636.88
Drainage Tax, District 2.....	50c	per acre ..	12,151.00
Drainage Tax, Sub. District 1 of 11.....	30c	per acre ..	903.30
Drainage Tax, Sub. District 1 of 12.....	\$3.00	per acre.	2,430.39
Drainage Tax, Sub. District 2 of 12.....	\$3.00	per acre.	3,044.37
Drainage Tax, Sub. District 3 of 12.....	\$3.50	per acre.	7,586.25
Drainage Tax, Sub. District 4 of 12.....	\$1.00	per acre.	4,466.00
Drainage Tax, Sub. District 1 of 6.....	\$3.50	per acre.	6,556.48
Drainage Tax, Sub. District 1 of 20.....	\$3.50	per acre.	8,619.80
Drainage Tax, Sub. District 1 of 9.....	\$2.60	per acre.	4,556.89
Drainage Tax, Sub. District 1 of 13.....	\$3.00	per acre.	5,220.00
Total Local Taxes.....			305,864.65
Total Taxes for All Purposes.....			376,362.49

PARISH OF LA SALLE.

Roll Approved November 17, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 6,679,572.00
Total Actual Value of All Other Property.....	2,414,833.00
Total Assessed Value for State Purposes at 100%.....	9,094,406.00
Total Assessed Value for Local Purposes at 100%.....	9,094,406.00

State Taxes.

State Tax	2	mills.....	18,319.50
Confederate Veterans' Tax.....	¾	mill	6,869.81
State Educational Tax.....	2½	mills.....	22,926.11
Total State Taxes.....			48,115.42

Local Taxes.

Tensas Basin Levee District Tax.....	5	mills.....	1,658.19
Parish Tax	4	mills.....	36,731.00
Road Tax (Bond Issue), Parish Wide.....	4	mills.....	36,648.02
Road Tax (Maintenance), Parish Wide.....	¼	mill	4,587.66
Special Road Tax, Ward 6.....	5	mills.....	1,117.31

Poll Tax		2,584.00
Parish Wide School Tax.....@ 3 mills.....		27,438.62
Special School Tax, Parish Wide.....@ 5 mills.....		45,865.47
Special School Tax, Hailey.....@ 5 mills.....		1,063.95
Special School Tax, Harris Chapel.....@ 3 mills.....		261.06
Special School Tax, Central.....@ 5 mills.....		22.05
Special School Tax, Olin.....@ 5 mills.....		4,295.03
Special School Tax, Urania.....@ 5 mills.....		4,789.69
Special School Tax, Ward 6.....@ 3 mills.....		670.42
Special School Tax, Fellowship.....@ 5 mills.....		599.95
Special School Tax, Gilmore.....@ 3 mills.....		1,515.46
Special School Tax, Trout-Good Pine.....@ 2 mills.....		2,357.94
Total Local Taxes.....		172,105.84
Total Taxes for All Purposes.....		220,221.26

PARISH OF LINCOLN.

Roll Approved November 2, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	4,398,270.00
Total Actual Value of All Other Property.....	3,934,453.00
Total Assessed Value for State Purposes at 100%.....	8,332,723.00
Total Assessed Value for Local Purposes at 100%.....	8,332,723.00

State Taxes.

State Tax@ 2 mills.....	16,665.24
Confederate Veterans' Tax.....@ $\frac{1}{2}$ mill.....	6,249.46
State Educational Tax.....@ $2\frac{1}{2}$ mills.....	20,831.70
Total State Taxes.....	43,746.40

Local Taxes.

Parish Tax@ $3\frac{1}{2}$ mills.....	29,164.64
Road Tax, Parish Wide (Bond).....@ 5 mills.....	41,663.63
Road Tax, Parish Wide.....@ 2 mills.....	16,665.44
Poll Tax	2,238.00
Parish Wide School Tax.....@ 3 mills.....	24,996.16
Special School Tax, Parish Wide.....@ 5 mills.....	41,663.63
School Building Tax, District 1.....@ 1 mill.....	3,444.23
School Building Tax, District 3.....@ $2\frac{1}{2}$ mills.....	1,270.62
School Building Tax, District 5.....@ 2 mills.....	1,307.35
School Building Tax, District 6.....@ 2 mills.....	1,538.34
School Building Tax, District 8.....@ 4 mills.....	328.14
School Building Tax, District 15.....@ 4 mills.....	274.04
School Building Tax, District 19.....@ $2\frac{1}{2}$ mills.....	287.01
School Building Tax, District 20.....@ 4 mills.....	412.80
School Building Tax, District 27.....@ 3 mills.....	166.95
School Building Tax, District 30.....@ 4 mills.....	369.36
School Building Tax, District 32.....@ $2\frac{1}{2}$ mills.....	340.78
School Building Tax, District 36.....@ 4 mills.....	267.40
Total Local Taxes.....	166,901.52
Total Taxes for All Purposes.....	210,647.92

PARISH OF LIVINGSTON.

Roll Approved January 3, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 8,692,991.00
Total Actual Value of All Other Property.....	828,796.00
Total Assessed Value for State Purposes at 100%.....	7,521,787.00
Total Assessed Value for Local Purposes at 100%.....	7,521,787.00

State Taxes.

State Tax	@ 2 mills.....	15,050.67
Confederate Veterans' Tax.....	@ $\frac{3}{4}$ mill	3,614.17
State Educational Tax.....	@ $2\frac{1}{2}$ mills.....	18,813.33
Total State Taxes.....		39,508.17

Local Taxes.

Parish Tax	@ 4 mills.....	30,091.80
Per Capita and Vehicle Tax.....		3,470.25
Road Tax, Special District 1.....	@ 5 mills.....	14,540.41
Road Tax, Special District 2.....	@ 3 mills.....	7,933.69
Road Tax, Special District 3.....	@ $10\frac{1}{2}$ mills.....	29,495.44
Poll Tax		2,610.00
Parish Wide School Tax.....	@ 3 mills.....	22,371.37
Special School Tax, Parish Wide.....	@ 5 mills.....	37,616.36
Special School Tax, District 1.....	@ 5 mills.....	3,177.84
Special School Tax, District 4.....	@ 4 mills.....	2,546.45
Special School Tax, District 7.....	@ 2 mills.....	523.59
Special School Tax, District 14.....	@ 5 mills.....	660.08
Special School Tax, District 16.....	@ 5 mills.....	7,002.63
Total Local Taxes.....		162,259.82
Total Taxes for All Purposes.....		201,767.99

PARISH OF MADISON.

Roll Approved December 19, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 7,541,080.00
Total Actual Value of All Other Property.....	3,140,592.00
Total Assessed Value for State Purposes at 100%.....	10,681,672.00
Total Assessed Value for Local Purposes at 100%.....	10,681,672.00

State Taxes.

State Tax	@ 2 mills.....	21,363.35
Confederate Veterans' Tax.....	@ $\frac{3}{4}$ mill	8,011.25
State Educational Tax.....	@ $2\frac{1}{2}$ mills.....	26,704.18
Total State Taxes.....		56,078.78

Local Taxes.

Fifth La. Levee District Tax.....	@ $5\frac{1}{4}$ mills.....	56,078.78
Fifth La. Levee District Acreage Tax....	@ 5c per acre ...	18,098.14
Parish Tax	@ $3\frac{1}{2}$ mills.....	40,164.82
Per Capita Tax.....		1,440.00

Parish Wide Road Tax (Bond).....@ 3 mills.....	32,045.01
Poll Tax	1,773.00
Parish Wide School Tax.....@ 1½ mills.....	15,923.96
Canal Bayou Drainage Tax, District 1....@ 1 mill	2,712.65
Canal Payout Acreage Tax, District 1....@ 15c per acre ..	3,000.00
Forced Contributions from Railroads.....	5,890.00
Total Local Taxes.....	177,116.36
Total Taxes for All Purposes.....	233,195.34

PARISH OF MOREHOUSE.

Roll Approved January 18, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	9,991,225.00
Total Actual Value of All Other Property.....	2,276,695.00
Total Assessed Value for State Purposes at 100%.....	12,267,920.00
Total Assessed Value for Local Purposes at 100%.....	12,267,920.00

State Taxes.

State Tax	@ 2 mills.....	24,583.93
Confederate Veterans' Tax.....	@ ¾ mill	9,200.98
State Educational Tax.....	@ 2½ mills.....	30,669.91
Total State Taxes.....		64,406.82

Local Taxes.

Tensas Basin Levee District Tax.....		4,969.10
Parish Tax	@ 4 mills.....	49,071.68
Per Capita Tax.....		2,778.00
Vehicle Tax		2,525.00
Road Tax, Parish Wide.....	@ 1½ mills.....	18,401.88
Poll Tax		3,322.00
Parish Wide School Tax.....	@ 3 mills.....	36,803.76
Special School Tax, District 2.....	@ 4 mills.....	11,499.52
Special School Tax, District 3.....	@ 4 mills.....	2,095.12
Special School Tax, District 5.....	@ 4 mills.....	5,581.96
Special School Tax, District 6.....	@ 2 mills.....	4,654.34
Special School Tax, District 7.....	@ 4 mills.....	1,952.40
Special School Tax, District 8.....	@ 3 mills.....	3,373.26
Special School Tax, District 9.....	@ 3 mills.....	1,434.45
Special School Tax, District 11.....	@ 2 mills.....	1,174.72
Special School Tax, "J".....	@ 3 mills.....	2,000.02
Special School Tax, "Bo".....	@ 4 mills.....	4,315.70
Special School Tax, "Jo".....	@ 4½ mills.....	1,483.64
Special School Tax, "Mc".....	@ 4½ mills.....	1,999.84
Special School Tax, "B".....	@ 2 mills.....	1,322.46
Coolie Drainage District Acreage Tax....@ 20c per acre ..		3,537.15
Total Local Taxes.....		164,326.00
Total Taxes for All Purposes.....		228,732.82

PARISH OF NATCHITOCHES.

Roll Approved January 4, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$14,549,007.00
Total Actual Value of All Other Property.....	8,541,663.00
Total Assessed Value for State Purposes at 100%.....	21,090,670.00
Total Assessed Value for Local Purposes at 100%.....	21,090,670.00

State Taxes.

State Tax	@ 2 mills.....	42,179.78
Confederate Veterans' Tax.....	@ ¾ mill	15,817.41
State Educational Tax.....	@ 2½ mills.....	52,724.73
Total State Taxes.....		110,721.92

Local Taxes.

Parish Tax	@ 4 mills.....	84,364.92
Per Capita Tax.....		6,283.00
Vehicle Tax		329.70
Road Tax, Ward 2.....	@ 2¾ mills.....	5,258.98
Road Tax, Ward 6.....	@ 3 mills.....	4,513.00
Road Tax, Ward 7.....	@ 2¾ mills.....	4,263.41
Road Tax, Special District 5.....	@ 5 mills.....	572.91
Road Tax, Special District 10.....	@ 2¾ mills.....	446.50
Road Tax, Special District 13.....	@ 3 mills.....	3,688.40
Road Tax, Special District 14.....	@ 2¾ mills.....	232.70
Road Tax, Special District 15.....	@ 7 mills.....	5,487.58
Road Tax, Special District 16.....	@ 5 mills.....	1,078.13
Road Tax, Special District 18.....	@ 10 mills.....	3,261.10
Road Tax, Special District 19.....	@ 4½ mills.....	32,448.38
Road Tax, Special District 25.....	@ 2¾ mills.....	658.52
Road Tax, Special District 26.....	@ 6 mills.....	12,932.01
Road Tax, Special District 27.....	@ 8 mills.....	12,838.32
Road Tax, Special District 29.....	@ 11 mills.....	6,461.08
Poll Tax		7,565.00
Parish Wide School Tax.....	@ 3 mills.....	63,275.48
Special School Tax, Parish Wide.....	@ 2 mills.....	42,179.39
Special School Tax, District 2 (Maint.).....	@ 2 mills.....	2,217.49
Special School Tax, District, 2 (Bond).....	@ 4 mills.....	6,644.83
Special School Tax, District 3.....	@ 9 mills.....	4,693.28
Special School Tax, District 5.....	@ 12 mills.....	6,905.32
Special School Tax, District 6.....	@ 3 mills.....	2,843.20
Special School Tax, District 9.....	@ 5 mills.....	19,022.17
Special School Tax, District 11.....	@ 2½ mills.....	9,633.63
Special School Tax, District 12.....	@ 5 mills.....	10,779.15
Special School Tax, District 13.....	@ 5 mills.....	2,142.27
Special School Tax, District 14.....	@ 3 mills.....	5,370.81
Special School Tax, District 16.....	@ 5 mills.....	4,513.00
Special School Tax, District 17.....	@ 5 mills.....	7,754.51
Special School Tax, District 18.....	@ 2½ mills.....	8,768.03

Special School Tax, District 19.....@ 1½ mills.....	4,655.47
Special School Tax, District 23.....@ 2 mills.....	1,424.16
Special School Tax, District 28.....@ 5 mills.....	2,850.57
Special School Tax, District 29.....@ 5 mills.....	453.11
Special School Tax, District 30.....@ 5 mills.....	2,585.16
Special School Tax, District 32.....@ 5 mills.....	295.48
Special School Tax, District 33.....@ 2 mills.....	114.77
Special School Tax, District 34.....@ 3 mills.....	516.36
Special School Tax, District 35.....@ 3½ mills.....	5,987.68
Special School Tax, District 36.....@ 3½ mills.....	2,833.85
Special School Tax, District 37.....@ 3½ mills.....	2,087.93
Special School Tax, District 38.....@ 3½ mills.....	1,136.54
Special School Tax, Ashland.....@ 5 mills.....	1,651.96
Special School Tax, Belwood.....@ 5 mills.....	2,030.03
Special School Tax, Campti.....@ 4 mills.....	4,471.74
Special School Tax, Kisatchie.....@ 3½ mills.....	5,970.09
Special School Tax, Provencal.....@ 3½ mills.....	1,113.52
Special School Tax, Reidheimer.....@ 2½ mills.....	1,965.16
Special School Tax, Vowels Mill.....@ 5 mills.....	882.92
Total Local Taxes.....	432,322.72
Total Taxes for All Purposes.....	543,044.64

PARISH OF ORLEANS.

Roll Approved November 9, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$311,185,442.00
Total Actual Value of All Other Property.....	171,504,823.00
Total Assessed Value for State Purposes at 100%.....	482,690,265.00
Total Assessed Value for Local Purposes at 85%.....	410,286,721.00

State Taxes.

State Tax@ 2 mills.....	965,380.53
Confederate Veterans' Tax.....@ ¼ mill	362,017.70
State Educational Tax.....@ 2½ mills.....	1,206,725.66
Total State Taxes.....	2,534,123.89

Local Taxes.

Orleans Levee Board Tax, 3 mills on 100% of Actual Value	1,448,070.80
City Taxes (at 85% of Actual Value):	
City Alimony@ 6½ mills.....	2,666,863.69
Board of Liquidation of City Debt...@ 10 mills.....	4,102,867.21
Sewerage and Drainage.....@ 2 mills.....	820,573.44
Orleans Parish School Board.....@ 7 mills.....	2,872,007.05
Special Tax, Fire and Police.....@ 2 mills.....	820,573.44
Total Local Taxes.....	12,730,955.63
Total Taxes for All Purposes.....	15,265,079.52

PARISH OF OUACHITA.

Roll Approved December 15, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$19,903,715.00
Total Actual Value of All Other Property.....	15,266,855.00
Total Assessed Value for State Purposes at 100%.....	35,170,570.00
Total Assessed Value for Local Purposes at 100%.....	35,170,570.00

State Taxes.

State Tax	@ 2 mills.....	70,344.96
Confederate Veterans' Tax.....	@ ¾ mill	26,377.93
State Educational Tax.....	@ 2½ mills.....	87,931.12
Total State Taxes.....		184,653.95

Local Taxes.

Levee Tax	@ 5 mills.....	18,162.11
Parish Tax (Monroe and West Monroe 2 mills)	@ 4 mills.....	95,412.08
Per Capita Tax.....		2,866.00
Road Tax, District 1, Parish Wide.....	@ 2½ mills.....	87,940.76
Road Maintenance Tax, Parish Wide.....	@ 1½ mills.....	52,770.19
Poll Tax		6,354.00
Parish Wide School Tax.....	@ 3 mills.....	43,844.16
Special School Tax, Parish Wide.....	@ 2 mills.....	29,229.44
Special School Tax, District 9.....	@ 1 mill	2,289.52
Total Local Taxes.....		338,868.26
Total Taxes for All Purposes.....		523,522.21

PARISH OF PLAQUEMINES.

Roll Approved December 7, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 2,879,800.00
Total Actual Value of All Other Property.....	1,152,474.00
Total Assessed Value for State Purposes at 100%.....	4,032,074.00
Total Assessed Value for Local Purposes at 100%.....	4,032,074.00

State Taxes.

State Tax	@ 2 mills.....	8,066.04
Confederate Veterans' Tax.....	@ ¾ mill	3,024.76
State Educational Tax.....	@ 2½ mills.....	10,082.55
Total State Taxes.....		21,173.35

Local Taxes.

Lake Borgne Levee District Tax.....	@ 5 mills.....	5,808.27
Lake Borgne Levee District Acreage Tax @ 3c per acre ...		3,030.48
Plaquemine East Bank Levee District Tax @ 10 mills.....		3,905.75
Plaquemine East Bank Levee District Acreage Tax	@ 65c per acre ..	10,152.68
Grand Prairie Levee District Tax.....	@ 10 mills.....	1,977.40
Grand Prairie Levee District Acreage Tax @ \$1.00 per acre.		592.71

Lafourche Levee District Tax.....	@ 5½ mills.....	5,888.66
Lafourche Levee District Acreage Tax...	@ 2¼c per acre .	2,616.96
Buras Levee District Tax.....	@ 10 mills.....	11,476.95
Buras Levee District Acreage Tax.....	@ 5c per acre ...	1,405.15
Parish Tax	@ 4 mills.....	16,128.30
Per Capita Tax.....		1,770.00
Road Tax, Special District 1.....	@ 10 mills.....	10,468.54
Road Tax, Special District 2.....	@ 10 mills.....	10,446.20
Road Tax, Special District 3.....	@ 10 mills.....	10,483.60
Poll Tax		1,188.00
Parish Wide School Tax.....	@ 3 mills.....	12,096.22
Special School Tax, District 1.....	@ 1 mill	1,129.78
Buras Drainage District Tax.....	@ \$3.50 per acre.	7,945.08
Venice Drainage District Tax.....	@ \$3.50 per acre.	5,974.82
Jefferson-Plaquemines Drainage District Tax	@ \$3.00 per acre.	40,310.89
Caernarvon Drainage District Tax.....	@ \$3.50 per acre.	8,607.45
Total Local Taxes.....		173,403.89
Total Taxes for All Purposes.....		194,577.24

PARISH OF POINTE COUPEE.

Roll Approved October 25, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 6,723,962.00
Total Actual Value of All Other Property.....	4,599,952.00
Total Assessed Value for State Purposes at 100%.....	11,323,914.00
Total Assessed Value for Local Purposes at 100%.....	11,323,914.00

State Taxes.

State Tax	@ 2 mills.....	22,647.83
Confederate Veterans' Tax.....	@ ¾ mill	8,492.94
State Educational Tax.....	@ 2½ mills.....	28,309.78
Total State Taxes.....		59,450.55

Local Taxes.

Atchafalaya Levee District Tax.....	@ 5½ mills.....	59,450.55
Atchafalaya Levee District Acreage Tax.	@ 2¼c per acre .	8,153.33
Special Contribution, Atchafalaya Levee District.....		5,271.60
Parish Tax	@ 3½ mills.....	39,633.70
Vehicle Tax		2,898.00
Road Tax, Special District 1.....	@ 2½ mills.....	6,622.12
Road Tax, Special District 2.....	@ 3 mills.....	9,048.28
Road Tax, Special District 3.....	@ 2½ mills.....	2,844.95
Road Tax, Special District 4.....	@ 2½ mills.....	1,447.76
Road Tax, Special District 5.....	@ 2½ mills.....	2,612.04
Road Tax, Special District 6.....	@ 2½ mills.....	1,804.43
Road Tax, Special District 7.....	@ 8½ mills.....	12,545.25
Poll Tax		2,334.00
Parish Wide School Tax.....	@ 2 mills.....	22,647.83

Special School Tax, District 3.....@ 1½ mills.....	913.78
Special School Tax, District 4.....@ 1 mill.....	359.20
Special School Tax, District 6.....@ ½ mill.....	885.22
Special School Tax, District 10.....@ 6/10 mill.....	1,826.89
Special School Tax, District 11.....@ 2 mills.....	706.99
Special School Tax, District 12.....@ 2 mills.....	5,654.27
Portage Drainage District Tax.....@ 12½¢ per acre.....	8,904.05
Total Local Taxes.....	196,564.24
Total Taxes for All Purposes.....	256,014.79

PARISH OF RAPIDES.

Roll Approved January 2, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$23,733,190.00
Total Actual Value of All Other Property.....	15,701,320.00
Total Assessed Value for State Purposes at 100%.....	39,434,510.00
Total Assessed Value for Local Purposes at 100%.....	39,434,510.00

State Taxes.

State Tax.....@ 2 mills.....	78,869.51
Confederate Veterans' Tax.....@ ¼ mill.....	29,576.49
State Educational Tax.....@ 2½ mills.....	98,586.46
Total State Taxes.....	207,032.46

Local Taxes.

R. R., B. B. and A. I. Levee District Tax..@ 4 mills.....	95,902.73
R. R., B. B. and A. I. Levee Acreage Tax.....	6,272.15
Levee Tax, R. R., B. B. and A. I., Special Contribution.....	4,752.90
Parish Tax.....@ 3½ mills.....	138,021.64
Road Tax, Parish Wide.....@ 3 mills.....	118,303.53
Road Tax, District 20.....@ 5 mills.....	2,182.05
Road Tax, District 21.....@ 3 mills.....	9,989.08
Road Tax, District 5.....@ 5 mills.....	5,839.50
Road Tax, District 19.....@ 5 mills.....	1,551.57
Road Tax, District 13.....@ 5 mills.....	2,964.33
Road Tax, Special District 18.....@ 5 mills.....	4,190.98
Road Tax, Special District 23.....@ 5 mills.....	1,784.10
Poll Tax.....	9,805.00
Parish Wide School Tax.....@ 3 mills.....	118,303.53
Special School Tax, District 1.....@ 5 mills.....	92,701.93
Special School Tax, District 1.....@ 3/5 mill.....	11,123.98
Special School Tax, District 1.....@ 1/8 mill.....	2,323.81
Special School Tax, District 1.....@ 3/5 mill.....	11,123.98
Special School Tax, District 31.....@ 8 mills.....	16,421.84
Special School Tax, District 32.....@ 5 mills.....	5,968.67
Special School Tax, District 32.....@ 1½ mills.....	1,784.35
Special School Tax, District 20.....@ 4 mills.....	1,428.20
Special School Tax, District 34.....@ 4 mills.....	570.36

Special School Tax, District 28.....@ 3 mills.....	\$79.60
Special School Tax, District 39.....@ 2½ mills.....	294.57
Special School Tax, District 21.....@ 5 mills.....	17,142.45
Special School Tax, District 5.....@ 8 mills.....	32,148.24
Special School Tax, District 27.....@ 10 mills.....	18,631.10
Special School Tax, District 29.....@ 5 mills.....	1,625.55
Special School Tax, District 30.....@ 5 mills.....	306.05
Special School Tax, District 41.....@ 10 mills.....	437.70
Special School Tax, District 42.....@ 10 mills.....	1,436.00
Special School Tax, District 6.....@ 5 mills.....	5,839.50
Special School Tax, District 26.....@ 2½ mills.....	691.31
Special School Tax, District 15.....@ 5 mills.....	1,551.57
Special School Tax, District 7.....@ 5 mills.....	2,964.33
Special School Tax, District 22.....@ 4 mills.....	11,871.96
Special School Tax, District 24.....@ 4 mills.....	6,237.12
Special School Tax, District 24.....@ 2 mills.....	3,118.56
Special School Tax, District 36.....@ 2½ mills.....	1,605.52
Special School Tax, District 40.....@ 5 mills.....	815.10
Special School Tax, District 43.....@ 10 mills.....	1,357.95
Special School Tax, District 9.....@ 1 mill.....	1,817.20
Special School Tax, District 13.....@ 8 mills.....	5,067.88
Special School Tax, District 28.....@ 8 mills.....	9,937.72
Special School Tax, District 28.....@ 2½ mills.....	3,109.76
Special School Tax, District 44.....@ 10 mills.....	715.45
Special School Tax, District 45.....@ 10 mills.....	1,047.70
Special School Tax, District 46.....@ 10 mills.....	578.60
Special School Tax, District 47.....@ 10 mills.....	870.23
Special School Tax, District 11.....@ 8 mills.....	10,856.67
Special School Tax, District 23.....@ 1¼ mills.....	1,403.79
Special School Tax, District 23.....@ 1 mill.....	1,118.14
Special School Tax, District 37.....@ 2½ mills.....	438.44
Drainage Tax, Horse Shoe District 1.....@ 35c per acre..	1,426.06
Total Local Taxes.....	810,671.06
Total Taxes for All Purposes.....	1,017,103.51

PARISH OF RED RIVER.

Roll Approved December 5, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	4,986,314.00
Total Actual Value of All Other Property.....	4,911,297.00
Total Assessed Value for State Purposes at 100%.....	9,897,611.00
Total Assessed Value for Local Purposes at 100%.....	9,897,611.00

State Taxes.

State Tax.....@ 2 mills.....	19,790.72
Confederate Veterans' Tax.....@ ¾ mill.....	7,423.20
State Educational Tax.....@ 2½ mills.....	24,738.39
Total State Taxes.....	51,952.31

Local Taxes.

Parish Tax	@ 4 mills.....	39,594.37
Per Capita Tax.....		4,510.00
Vehicle Tax		735.50
Road Tax, Special District 2.....	@ 3 mills.....	9,960.25
Road Tax, Special District 3.....	@ 3 mills.....	2,294.35
Road Tax, Special District 3 (Maint.).....	@ 1 mill	764.55
Poll Tax		4,701.00
School Tax, Parish Wide.....	@ 7 mills.....	69,276.92
Special School Tax, District 1.....	@ 1 mill	2,155.65
Special School Tax, District 2.....	@ 5 mills.....	1,365.85
Special School Tax, District 3.....	@ 5 mills.....	663.63
Special School Tax, District 4.....	@ 5 mills.....	444.41
Total Local Taxes.....		136,466.48
Total Taxes for All Purposes.....		188,418.79

PARISH OF RICHLAND.

Roll Approved October 17, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 7,737,190.00
Total Actual Value of All Other Property.....	3,312,125.00
Total Assessed Value for State Purposes at 100%.....	11,049,315.00
Total Assessed Value for Local Purposes at 100%.....	11,049,315.00

State Taxes.

State Tax	@ 2 mills.....	22,098.63
Confederate Veterans' Tax.....	@ ¾ mill	8,286.99
State Educational Tax.....	@ 2½ mills.....	27,623.28
Total State Taxes.....		58,008.90

Local Taxes.

Tensas Basin Levee District Tax.....	@ 5 mills.....	33,496.68
Parish Tax	@ 3½ mills.....	38,672.61
Per Capita Tax.....		583.00
Vehicle Tax		260.25
Road Tax, Ward 1.....	@ 3 mills.....	6,578.67
Road Tax, Ward 2.....	@ 2 mills.....	5,338.37
Road Tax, Ward 3.....	@ 2 mills.....	2,859.41
Road Tax, Ward 5.....	@ 2½ mills.....	3,538.40
Road Tax, Ward 6.....	@ 5 mills.....	3,205.95
Road Tax, Special District 1 (Bond Issue)@ 7 mills.....		7,385.91
Road Tax, Special District 2 (Bond Issue)@ 7 mills.....		16,352.79
Road Tax, Special District 3 (Bond Issue)@ 7 mills.....		23,642.59
Road Tax, Special District 4 (Bond Issue)@ 7 mills.....		26,964.35
Bridge Tax, Wards 4 and 6.....		1,456.50
Poll Tax		2,220.00
Parish Wide School Tax.....	@ 3 mills.....	33,147.95
Special School Tax, District 1.....	@ 5 mills.....	6,155.26
Special School Tax, District 3.....	@ 5 mills.....	2,613.05

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Special School Tax, District 4.....	⑦ 5 mills.....	551.10
Special School Tax, District 5.....	⑦ 3 mills.....	11,152.92
Special School Tax, District 7.....	⑦ 5 mills.....	3,686.12
Special School Tax, District 9.....	⑦ 2 mills.....	1,135.13
Special School Tax, District 10.....	⑦ 5 mills.....	4,225.70
Special School Tax, District 11.....	⑦ 5 mills.....	3,370.73
Special School Tax, District 12.....	⑦ 3 mills.....	1,539.06
Special School Tax, District 14.....	⑦ 5 mills.....	475.60
Special School Tax, District 4 (Building Tax)	⑦ 3 mills.....	330.66
Special School Tax, District 5 (Bond Issue).....	⑦ 2 mills.....	7,425.31
Special School Tax, District 11 (Bond Issue).....	⑦ 1 mill	674.14
Total Local Taxes.....		252,148.20
Total Taxes for All Purposes.....		310,157.10

PARISH OF SABINE.

Roll Approved November 2, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 7,544,213.00
Total Actual Value of All Other Property.....	3,902,517.00
Total Assessed Value for State Purposes at 100%.....	11,446,730.00
Total Assessed Value for Local Purposes at 100%.....	11,446,730.00

State Taxes.

State Tax	⑦ 2 mills.....	22,893.46
Confederate Veterans' Tax.....	⑦ ¼ mill	8,590.28
State Educational Tax.....	⑦ 2½ mills.....	28,616.82
Total State Taxes.....		60,100.56

Local Taxes.

Parish Tax	⑦ 3½ mills.....	40,063.55
Parish Court House Tax.....	⑦ 1 mill	11,446.73
Per Capita Tax.....		2,875.00
Road Tax, Parish Wide.....	⑦ 3 mills.....	34,340.19
Road Tax, Parish Wide (Bond Issue).....	⑦ 3 mills.....	34,340.19
Poll Tax		3,415.00
Parish Wide School Tax.....	⑦ 3 mills.....	34,346.13
Special School Tax, Parish Wide.....	⑦ 8 mills.....	91,573.84
Special School Tax, District 2.....	⑦ 7 mills.....	1,426.42
Special School Tax, District 3.....	⑦ 4 mills.....	163.30
Special School Tax, District 6.....	⑦ 1 mill	53.34
Special School Tax, District 7.....	⑦ 5 mills.....	229.40
Special School Tax, District 8.....	⑦ 5 mills.....	1,618.14
Special School Tax, District 13.....	⑦ 5 mills.....	315.45
Special School Tax, District 17.....	⑦ 2½ mills.....	134.79
Special School Tax, District 20.....	⑦ 3 mills.....	1,516.14

Special School Tax, District 23.....	@ 5 mills.....	237.70
Special School Tax, District 25.....	@ 10 mills.....	619.30
Special School Tax, District 28.....	@ 10 mills.....	1,250.30
Special School Tax, District 32.....	@ 5 mills.....	704.50
Special School Tax, District 34.....	@ 4 mills.....	3,376.26
Special School Tax, District 39.....	@ 15½ mills.....	2,222.38
Special School Tax, District 42.....	@ 5 mills.....	2,360.73
Special School Tax, District 47.....	@ 20 mills.....	1,213.20
Special School Tax, District 48.....	@ 25 mills.....	1,068.00
District School Tax, District 49.....	@ 20 mills.....	2,809.75
Special School Tax, District 50.....	@ 10 mills.....	1,373.50
Special School Tax, District 55.....	@ 10 mills.....	1,164.50
Special School Tax, District 57.....	@ 10 mills.....	1,055.58
Special School Tax, District 61.....	@ 2½ mills.....	1,646.81
Special School Tax, District 62.....	@ 10 mills.....	4,693.96
Special School Tax, District 63.....	@ 10 mills.....	540.00
Special School Tax, District 66.....	@ 12½ mills.....	376.20
Special School Tax, District 67.....	@ 3 mills.....	6,063.16
Special School Tax, District 71.....	@ 5 mills.....	217.10
Total Local Taxes.....		290,850.54
Total Taxes for All Purposes.....		350,951.10

PARISH OF ST. BERNARD.

Roll Approved December 12, 1932.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$10,272,034.00
Total Actual Value of All Other Property.....	4,451,325.00
Total Assessed Value for State Purposes at 100%.....	14,723,359.00
Total Assessed Value for Local Purposes at 100%.....	14,723,359.00

State Taxes.

State Tax	@ 2 mills.....	29,446.72
Confederate Veterans' Tax.....	@ ¾ milli	11,042.51
State Educational Tax.....	@ 2½ mills.....	36,808.39
Total State Taxes.....		77,297.62

Local Taxes.

Lake Borgne Levee District Tax.....	@ 5 mills.....	73,615.48
Lake Borgne Levee District Acreage Tax.....		1,636.17
Parish Tax.....	@ 4 mills.....	58,890.39
Per Capita Tax.....		375.00
Parish Wide Road Tax.....	@ 1½ mills.....	22,080.50
Road Tax, Special District 3.....	@ 5 mills.....	2,559.01
Poll Tax		950.90
Parish Wide School Tax.....	@ 2 mills.....	29,446.63
Bayou Terre-au-Boeuf Drainage District Tax	@ 25c per acre ..	48,633.21
Total Local Taxes.....		233,186.89
Total Taxes for All Purposes.....		315,484.51

PARISH OF ST. CHARLES.

Roll Approved January 26, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 3,077,719.00
Total Actual Value of All Other Property.....	7,347,392.00
Total Assessed Value for State Purposes at 100%.....	16,425,111.00
Total Assessed Value for Local Purposes at 100%.....	16,425,111.00

State Taxes.

State Tax	@ 2 mills.....	32,851.16
Confederate Veterans' Tax.....	@ $\frac{3}{4}$ mill	12,319.18
State Educational Tax.....	@ $2\frac{1}{4}$ mills.....	41,063.94
Total State Taxes.....		86,234.27

Local Taxes.

Lafourche Levee District Tax.....	@ $5\frac{1}{4}$ mills.....	16,416.90
Lafourche Levee District Acreage Tax....	@ $2\frac{1}{4}$ c per acre ..	6,122.97
Pontchartrain Levee District Tax.....	@ $5\frac{1}{4}$ mills.....	69,817.25
Pontchartrain Levee District Acreage Tax@	2c per acre ...	467.50
Parish Tax	@ 4 mills.....	65,700.38
Road Tax, Special District 1.....	@ $3\frac{1}{2}$ mills.....	6,893.13
Road Tax, Special District 2.....	@ 5 mills.....	5,753.42
Road Tax, Special District 3.....	@ $1\frac{1}{2}$ mills.....	19,948.46
Poll Tax		1,790.00
Parish Wide School Tax.....	@ 3 mills.....	49,275.33
St. Charles Municipal Drainage Tax, Sub.		
District 1	@ \$3.50 per acre.	29,251.24
St. Charles Municipal Drainage Tax, Sub.		
District 3	@ \$3.50 per acre.	6,034.00
St. Charles Municipal Drainage Tax, Sub.		
District 4	@ \$3.50 per acre.	1,277.33
St. Charles Drainage Tax, Sub. District 2@	\$3.50 per acre.	9,899.92
St. Charles Gravity Drainage Tax, Dis-		
trict 1	@ 50c per acre ..	10,781.74
Total Local Taxes.....		296,934.57
Total Taxes for All Purposes.....		385,168.84

PARISH OF ST. HELENA.

Roll Approved November 24, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 1,789,120.00
Total Actual Value of All Other Property.....	594,823.00
Total Assessed Value for State Purposes at 100%.....	2,383,943.00
Total Assessed Value for Local Purposes at 100%.....	2,383,943.00

State Taxes.

State Tax	@ 2 mills.....	4,767.78
Confederate Veterans' Tax.....	@ $\frac{3}{4}$ mill	1,767.92
State Educational Tax.....	@ $2\frac{1}{4}$ mills.....	5,959.73
Total State Taxes.....		12,515.43

Local Taxes.

Parish Tax	@ 3½ mills.....	8,343.98
Road Tax, Special District 2.....	@ 7 mills.....	2,743.62
Road Tax, Special District 3.....	@ 8 mills.....	2,273.09
Road Tax, Special District 4.....	@ 8 mills.....	2,369.27
Road Tax, Special District 6.....	@ 11 mills.....	1,599.01
Poll Tax .....	.....	1,189.00
Parish Wide School Tax.....	@ 3 mills.....	7,152.33
Special School Tax, District 1.....	@ 5 mills.....	1,347.94
Special School Tax, District 1-B.....	@ 2 mills.....	299.94
Special School Tax, District 2.....	@ 5 mills.....	1,301.46
Special School Tax, District 3.....	@ 5 mills.....	1,455.64
Special School Tax, District 3-B.....	@ 1 mill	268.59
Special School Tax, District 4.....	@ 5 mills.....	679.26
Special School Tax, District 5.....	@ 5 mills.....	992.07
Special School Tax, District 6.....	@ 5 mills.....	2,820.03
Special School Tax, District 7.....	@ 5 mills.....	375.60
Special School Tax, District 7-B.....	@ 5 mills.....	347.46
Special School Tax, District 8.....	@ 5 mills.....	1,713.19
Special School Tax, District 9.....	@ 5 mills.....	829.93
Special School Tax, District 10.....	@ 5 mills.....	326.31
Special School Tax, District 11.....	@ 5 mills.....	479.62
Special School Tax, District 12-B.....	@ 5 mills.....	808.42
Special School Tax, District 13-B.....	@ 3½ mills.....	491.59
Special School Tax, District 14-B.....	@ 5 mills.....	1,123.93
Special School Tax, District 15-B.....	@ 5 mills.....	117.43
Special School Tax, District 16-B.....	@ mills.....	683.61
Total Local Taxes.....	.....	42,176.22
Total Taxes for All Purposes.....	.....	54,691.76

PARISH OF ST. JAMES.

Roll Approved November 29, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 6,169,150.00
Total Actual Value of All Other Property.....	5,479,910.00
Total Assessed Value for State Purposes at 100%.....	11,648,060.00
Total Assessed Value for Local Purposes at 100%.....	11,648,060.00

State Taxes.

State Tax	@ 2 mills.....	23,297.84
Confederate Veterans' Tax.....	@ ¼ mill	8,736.89
State Educational Tax.....	@ 2½ mills.....	39,132.31
Total State Taxes.....	.....	61,166.94

Local Taxes.

Pontchartrain Levee District Tax.....	@ 5¼ mills.....	37,333.52
Pontchartrain Levee District Acreage Tax @ 1c per acre	70.02
Lafourche Levee District Tax.....	@ 5¼ mills.....	23,817.96

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Lafourche Levee District Acreage Tax... @ 2½¢ per acre .	2,061.56
Parish Tax	@ 4 mills..... 48,592.24
Road Tax, Parish Wide.....	@ 1½ mills..... 17,479.12
Poll Tax	1,807.00
Parish Wide School Tax.....	@ 3 mills..... 34,944.18
Lafourche Levee District Forced Contribution.....	1,934.00
Total Local Taxes.....	168,023.02
Total Taxes for All Purposes.....	227,191.26

PARISH OF ST. JOHN THE BAPTIST.

Roll Approved January 2, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 4,555,620.00
Total Actual Value of All Other Property.....	3,461,850.00
Total Assessed Value for State Purposes at 100%.....	8,017,470.00
Total Assessed Value for Local Purposes at 100%.....	8,017,470.00

State Taxes.

State Tax	@ 2 mills..... 16,035.17
Confederate Veterans' Tax.....	@ ¼ mill 6,013.19
State Educational Tax.....	@ 2½ mills..... 20,043.96
Total State Taxes.....	42,092.32

Local Taxes.

Lafourche Levee District Tax.....	@ 5¼ mills..... 9,426.37
Lafourche Levee District Acreage Tax... @ 2½¢ per acre .	1,815.10
Pontchartrain Levee District Tax.....	@ 5¼ mills..... 32,668.95
Pontchartrain Levee District Acreage Tax @ 2¢ per acre ...	1,176.45
Parish Tax	@ 4 mills..... 32,070.27
Road Tax, Parish Wide.....	@ 1½ mills..... 12,024.84
Poll Tax	1,700.00
Parish Wide School Tax.....	@ 3 mills..... 24,051.15
Special School Tax, Parish Wide.....	@ 1½ mills..... 12,024.84
Total Local Taxes.....	128,964.97
Total Taxes for All Purposes.....	168,047.29

PARISH OF ST. LANDRY.

Roll Approved October 13, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$14,631,074.00
Total Actual Value of All Other Property.....	9,542,246.00
Total Assessed Value for State Purposes at 100%.....	24,193,320.00
Total Assessed Value for Local Purposes at 100%.....	24,193,320.00

State Taxes.

State Tax	@ 2 mills..... 48,392.64
Confederate Veterans' Tax.....	@ ¼ mill 18,149.27
State Educational Tax.....	@ 2½ mills..... 60,493.30
Total State Taxes.....	127,035.21

Local Taxes.

R. R. Levee District Tax.....	@ 4 mills.....	34,977.72
R. R. Levee District Acreage Tax.....	@ 5c per acre ...	13,138.71
A. B. Levee District Tax.....	@ 5¼ mills.....	7,627.34
A. B. Levee District Acreage Tax.....	@ 2½c per acre .	1,692.08
Parish Tax	@ 4 mills.....	96,773.28
Per Capita and Vehicle Tax.....		8,418.50
Road Tax, District 1, Ward 2.....	@ 5¼ mills.....	5,929.59
Road Tax, District 12, Ward 2.....	@ 6 mills.....	4,616.31
Road Tax, District 1, Ward 3.....	@ 1 mill	1,786.27
Road Tax, District 1, Ward 4.....	@ 4 mills.....	2,661.08
Road Tax, District 2, Ward 4.....	@ 2 mills.....	5,465.30
Road Tax, District 3, Ward 4.....	@ 6 mills.....	8,948.62
Road Tax, District 4, Ward 4.....	@ 4 mills.....	2,530.04
Road Tax, Special District 9, Ward 4....	@ 4 mills.....	1,285.52
Road Tax, Special District 10, Ward 4....	@ 4 mills.....	849.64
Road Tax, Special District 13, Ward 4....	@ 10 mills.....	4,127.24
Road Tax, Special District 1, Ward 6....	@ 2 mills.....	5,616.93
Road Tax, Special District 8, Ward 5....	@ 5¼ mills.....	7,941.05
Road Tax, District 11, Wards 1, 2 and 5...	@ 5¼ mills.....	42,340.30
Road Tax, District 14, Wards 1, 2 and 5...	@ 2½ mills.....	25,506.29
Poll Tax		5,363.00
Parish Wide School Tax.....	@ 3 mills.....	72,579.96
Special School Tax, Opelousas.....	@ 6 mills.....	29,711.28
Special School Tax, Coulee Crouche.....	@ 4 mills.....	3,527.95
Special School Tax, Arnaudville.....	@ 6 mills.....	3,239.32
Special School Tax, Leonville.....	@ 6 mills.....	2,757.85
Special School Tax, Pecanaire.....	@ 4 mills.....	1,489.27
Special School Tax, Waxia.....	@ 2 mills.....	815.80
Special School Tax, Port Barre.....	@ 6 mills.....	5,617.26
Special School Tax, Morrow.....	@ 6 mills.....	3,487.10
Special School Tax, Melville.....	@ 6 mills.....	11,278.32
Special School Tax, Bayou Jack.....	@ 1 mill	290.52
Special School Tax, Krotz.....	@ 2 mills.....	1,192.28
Special School Tax, Bayou Current.....	@ 2 mills.....	1,146.28
Special School Tax, Bayou Boeuf.....	@ 3 mills.....	810.38
Special School Tax, Eunice.....	@ 5 mills.....	12,066.21
Bellevue and Coulee Crouche Drainage		
District Tax	@ 9 mills.....	4,536.74
Coulee Crouche Drainage District Tax....	@ 8¼ mills.....	5,580.66
Plaquemine Drainage District Tax.....	@ 10 mills.....	8,768.54
Plaquemine Drainage District Acreage Tax	@ 12c per acre ..	2,392.97
Bayou Mallet and Plaquemine Drainage		
District Tax	@ 6 mills.....	6,090.86
Bayou Mallet and Plaquemine Drainage		
District Acreage Tax.....	@ 10c per acre ..	1,769.32
Lawtell Drainage District Tax.....	@ 6 mills.....	4,960.12
Lawtell Drainage District Acreage Tax....	@ 15c per acre ..	2,219.96

Bayou Boeuf and Waxia Drainage District		
Tax	@ 6½ mills.....	10,430.11
Bayou Boeuf and Waxia Drainage District		
Acreage Tax	@ 16c per acre ..	9,735.86
Total Local Taxes.....		494,109.61
Total Taxes for All Purposes.....		621,144.82

PARISH OF ST. MARTIN.

Roll Approved December 21, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 4,816,380.00
Total Actual Value of All Other Property.....	2,386,460.00
Total Assessed Value for State Purposes at 100%.....	7,702,840.00
Total Assessed Value for Local Purposes at 100%.....	7,702,840.00

State Taxes.

State Tax	@ 2 mills.....	15,405.69
Confederate Veterans' Tax.....	@ ¼ mill	5,777.12
State Educational Tax.....	@ 2½ mills.....	19,257.14
Total State Taxes.....		40,439.95

Local Taxes.

Atchafalaya Basin Levee District Tax....	@ 5½ mills.....	18,354.17
Atchafalaya Basin Levee District Acreage		
Tax	@ 2½c per acre .	11,261.55
Parish Tax (St. Martinville, Breaux		
Bridge, Parks and Arnaudville 1½		
mills)	@ 4 mills.....	27,611.94
Per Capita Tax.....		1,062.00
Vehicle Tax		450.00
Road Tax, Special District 1 (Bonds).....	@ 2½ mills.....	19,165.53
Road Tax, Special District 1 (Maint.).....	@ 1 mill	6,965.64
Road Tax, Special District 2 (Bonds).....	@ 3½ mills.....	24,850.55
Road Tax, Special District 2 (Maint.).....	@ 1 mill	6,626.84
Poll Tax		1,683.00
Parish Wide School Tax.....	@ 3 mills.....	22,002.72
Special School Tax, Parish Wide.....	@ 1 mill	7,702.84
Special School Tax, Parish Wide (Bonds).....	@ 2 mills.....	15,405.68
Total Local Taxes.....		163,132.46
Total Taxes for All Purposes.....		203,572.41

PARISH OF ST. MARY.

Roll Approved November 24, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$13,089,410.00
Total Actual Value of All Other Property.....	10,317,720.00
Total Assessed Value for State Purposes at 100%.....	23,317,130.00
Total Assessed Value for Local Purposes at 100%.....	23,317,130.00

State Taxes.

State Tax	@ 2 mills.....	46,634.26
Confederate Veterans' Tax.....	@ ¼ mill	17,487.85
State Educational Tax.....	@ 2½ mills.....	53,292.52
Total State Taxes.....		122,414.93

Local Taxes.

District Levee Tax.....	@ 5¼ mills.....	32,334.45
District Levee Acreage Tax.....	@ 25c per acre ..	2,203.82
Parish Tax (Franklin, Morgan City, Paterson, Berwick and Baldwin exempt) @ 3¼ mills.....		61,842.06
Road Tax, District 1.....	@ 1¼ mills.....	32,668.68
Road Tax, District 2.....	@ 3 mills.....	6,041.07
Poll Tax		3,057.00
Parish Wide School Tax.....	@ 2½ mills.....	51,703.77
Special School Tax, Parish Wide.....	@ ¼ mill	17,487.85
Special School Tax, District 6.....	@ 1¼ mills.....	4,479.27
Special School Tax, District 6.....	@ 1¼ mills.....	4,031.33
Special School Tax, District 5.....	@ 1¼ mills.....	5,178.44
Franklin Drainage Tax.....	@ ½ mill	2,284.00
Cypremort Drainage Tax.....	@ 2½ mills.....	4,695.28
Cypremort Acreage Tax, Sub. District 1..	@ 25c per acre ..	1,545.09
Cypremort Acreage Tax, Sub. District 3..	@ 15c per acre ..	468.63
Iberia and St. Mary Drainage Tax.....	@ 2¼ mills.....	3,086.10
Yellow Bayou Drainage Tax.....	@ 2½ mills.....	1,209.92
Yellow Bayou Acreage Tax, Sub. District..	@ 30c per acre ..	666.88
Onklawn Acreage Tax, Sub. District 1....	@ \$3.00 per acre ..	13,314.24
Avoca Acreage Tax, Sub. District.....	@ \$3.50 per acre ..	57,219.40
Total Local Taxes.....		306,517.28
Total Taxes for All Purposes.....		427,932.21

PARISH OF ST. TAMMANY.

Roll Approved December 4, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 9,115,177.00
Total Actual Value of All Other Property.....	6,245,510.00
Total Assessed Value for State Purposes at 100%.....	15,360,687.00
Total Assessed Value for Local Purposes at 100%.....	15,360,687.00

State Taxes.

State Tax	@ 2 mills.....	30,727.35
Confederate Veterans' Tax.....	@ ¼ mill	11,522.76
State Educational Tax.....	@ 2½ mills.....	35,409.18
Total State Taxes.....		80,659.29

Local Taxes.

Parish Tax (Covington and Mandeville exempt)	@ 4 mills.....	59,375.51
Road Tax, Parish Wide.....	@ 4¼ mills.....	69,132.55

Poll Tax		1,016.00
Parish Wide School Tax	@ 3 mills.....	46,087.08
Special School Tax, District 1	@ 6½ mills.....	4,931.50
Special School Tax, District 2	@ 3 mills.....	4,560.01
Special School Tax, District 3	@ 5½ mills.....	13,281.29
Special School Tax, District 4	@ 4 mills.....	6,609.88
Special School Tax, District 5	@ 5 mills.....	5,978.35
Special School Tax, District 6	@ 4 mills.....	9,121.48
Special School Tax, District 7	@ 2 mills.....	723.13
Special School Tax, District 8	@ 3 mills.....	3,628.59
Special School Tax, District 9	@ 2½ mills.....	8,251.82
Special School Tax, District 10	@ 8½ mills.....	4,296.82
Special School Tax, District 11	@ 5 mills.....	727.38
Total Local Taxes		237,721.60
Total Taxes for All Purposes		318,380.98

PARISH OF TANGIPAHOA.

Roll Approved December 5, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$12,909,785.00
Total Actual Value of All Other Property	9,008,055.00
Total Assessed Value for State Purposes at 100%	21,917,840.00
Total Assessed Value for Local Purposes at 100%	21,917,840.00

State Taxes.

State Tax	@ 2 mills.....	43,839.68
Confederate Veterans' Tax	@ ¼ mill	16,439.88
State Educational Tax	@ 2½ mills.....	54,799.60
Total State Taxes		115,079.16

Local Taxes.

Parish Tax	@ 4 mills.....	87,671.36
Road Tax, District 1	@ 6 mills.....	42,344.01
Road Tax, District 2	@ 1½ mills.....	5,035.79
Road Tax, District 3	@ 2 mills.....	4,902.48
Road Tax, District 3 (Maintenance)	@ 1½ mills.....	3,679.11
Road Tax, Special District 4	@ 3½ mills.....	6,523.78
Road Tax, Special District 5	@ 2 mills.....	6,060.72
Road Tax, Special District 6	@ 2 mills.....	1,397.46
Road Tax, Special District 7	@ 5 mills.....	5,085.25
Road Tax, Special District 8	@ 4 mills.....	2,213.28
Poll Tax		3,873.00
Parish Wide School Tax	@ 3 mills.....	65,753.52
Special School Tax, Parish Wide	@ 5 mills.....	109,589.20
Special School Tax, District 1	@ 2½ mills.....	9,620.26
Special School Tax, District 4	@ 5 mills.....	1,476.05
Special School Tax, District 9	@ 2½ mills.....	1,544.58
Special School Tax, District 15	@ 3 mills.....	367.93
Special School Tax, District 19	@ 2½ mills.....	213.74
Special School Tax, District 39	@ 5 mills.....	6,065.25

Special School Tax, District 52.....	@ 2 mills.....	11,876.63
Special School Tax, District 95.....	@ 5 mills.....	349.00
Special School Tax, Stony Point.....	@ 5 mills.....	30.60
Demonstration Farm Tax.....	@ ¼ mill	2,928.60
Special Bridge Tax.....	@ 1 mill	11,696.26
Total Local Taxes.....		390,295.02
Total Taxes for All Purposes.....		505,374.18

PARISH OF TENSAS.

Roll Approved December 28, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 6,977,213.00
Total Actual Value of All Other Property.....	1,292,437.00
Total Assessed Value for State Purposes at 100%.....	8,269,650.00
Total Assessed Value for Local Purposes at 100%.....	8,269,650.00

State Taxes.

State Tax	@ 2 mills.....	16,539.87
Confederate Veterans' Tax.....	@ ¼ mill	6,202.24
State Educational Tax.....	@ 2½ mills.....	20,674.82
Total State Taxes.....		43,416.93

Local Taxes.

Fifth La. Levee District Tax.....	@ 5¼ mills.....	43,416.93
Fifth La. Levee District Acreage Tax....	@ 5c per acre ...	17,310.55
Parish Tax	@ 4 mills.....	33,078.60
Per Capita Tax		8,325.00
Road Tax, Parish Wide.....	@ 5 mills.....	41,248.25
Poll Tax		3,304.00
Parish Wide School Tax.....	@ 3 mills.....	24,808.95
Special School Tax, District 1.....	@ 15/10 mills ...	4,371.25
Lake St. Peter Drainage District Tax....	@ 2 mills.....	2,716.77
Lake St. Peter Drainage District Acreage Tax	@ 20c per acre ..	5,710.60
Forced Contributions from Railroads.....		4,066.00
Total Local Taxes.....		183,456.90
Total Taxes for All Purposes.....		226,873.83

PARISH OF TERREBONNE.

Roll Approved December 12, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 7,102,440.00
Total Actual Value of All Other Property.....	4,221,030.00
Total Assessed Value for State Purposes at 100%.....	11,323,470.00
Total Assessed Value for Local Purposes at 100%.....	11,323,470.00

State Taxes.

State Tax	@ 2 mills.....	22,646.94
Confederate Veterans' Tax.....	@ ¼ mill	8,492.60
State Educational Tax.....	@ 2½ mills.....	28,308.68
Total State Taxes.....		59,448.22

Local Taxes.

Atchafalaya Basin Levee District Tax....@ 5¼ mills.....	59,448.22
Atchafalaya Basin Levee District Acreage	
Tax@ 2½c per acre ..	25,068.03
Parish Tax (Houma 2 mills).....@ 4 mills.....	41,385.34
Road Tax, Parish Wide.....@ 2 mills.....	22,646.94
Road Tax, Special District 1.....@ 2½ mills.....	2,674.37
Road Tax, Special District 2.....@ 3 mills.....	8,262.90
Road Tax, Special District 3.....@ 3½ mills.....	7,043.50
Road Tax, Special District 4.....@ 7 mills.....	6,834.59
Road Tax, Special District 5.....@ 6 mills.....	6,374.52
Road Tax, Special District 8.....@ 6 mills.....	4,843.38
Poll Tax	2,330.00
Parish Wide School Tax.....@ 3 mills.....	33,970.41
Special School Tax, Parish Wide.....@ 3 mills.....	33,970.41
Upper Terrebonne Drainage Tax, Sub.	
District 1@ 3 mills.....	4,169.25
Upper Terrebonne Acreage Tax, Sub.	
District 1@ \$2.14 per acre ..	8,510.99
Bayou Blue Acreage Tax, Sub. District 2. @ 37c per acre ..	2,870.39
Total Local Taxes.....	270,403.54
Total Taxes for All Purposes.....	329,851.76

PARISH OF UNION.

Roll Approved December 6, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	4,567,985.00
Total Actual Value of All Other Property.....	2,433,455.00
Total Assessed Value for State Purposes at 100%.....	7,001,440.00
Total Assessed Value for Local Purposes at 100%.....	7,001,440.00

State Taxes.

State Tax@ 2 mills.....	14,002.88
Confederate Veterans' Tax.....@ ¼ mill	5,251.08
State Educational Tax.....@ 2½ mills.....	17,508.60
Total State Taxes.....	36,757.56

Local Taxes.

Parish Tax@ 3½ mills.....	24,505.04
Parish Bond Tax.....@ ¼ mill	3,500.72
Per Capita Tax.....	1,422.00
Vehicle Tax	2,100.50
Road Tax, Special District 1	
(Marion)@ 5 mills.....	10,343.86
Road Tax, Special District 3	
(Farmerville)@ 5 mills.....	4,817.08
Road Tax, Special District 4	
(Junction City)@ 5 mills.....	2,513.05
Road Tax, Special District 5	
(Downsville)@ 5 mills.....	2,327.27

Road Tax, Special District 7		
(Colson)	@ 5 mills.....	1,397.25
Road Tax, Special District 8		
(Shiloh-Bernice)	@ 5 mills.....	6,532.66
Poll Tax		2,416.00
Parish Wide School Tax.....	@ 3 mills.....	21,004.32
Special School Tax, Parish Wide.....	@ 5 mills.....	35,007.20
Special School Tax, District 2 (Bernice).....		5,315.03
Special School Tax, District 3 (Farmerville).....		3,286.55
Special School Tax, District 4 (Marion).....		5,526.91
Special School Tax, District 5 (Union).....		326.59
Special School Tax, District 6 (Linville).....		1,059.25
Special School Tax, District 7 (Springfield).....		1,173.09
Special School Tax, District 8 (Sadie).....		1,107.38
Special School Tax, District 10 (Central).....		1,236.54
Special School Tax, District 12 (Weldon).....		413.70
Special School Tax, District 17 (Tugwell).....		688.23
Special School Tax, District 20 (Randolph).....		272.48
Special School Tax, District 21 (Rocky Branch).....		298.28
Special School Tax, District 24 (Sardis).....		616.84
Special School Tax, District 25 (Union Gin).....		1,107.65
Special School Tax, District 30 (Hopewell).....		209.33
Special School Tax, District 31 (Wilhite).....		654.65
Special School Tax, District 34 (Mt. Union).....		809.55
Special School Tax, District 37 (Point).....		449.98
Special School Tax, District 40 (Cross Roads).....		324.16
Special School Tax, District 41 (Spearsville).....		1,672.95
Special School Tax, District 43 (Canaan).....		491.30
Special School Tax, District 45 (Beech Grove).....		420.05
Special School Tax, District 48 (Holmesville).....		758.66
Special School Tax, District 49 (Downsville).....		440.48
Special School Tax, District 50 (Union Hall).....		166.10
Total Local Taxes.....		147,212.58
Total Taxes for All Purposes.....		183,970.14

PARISH OF VERMILION.

Roll Approved January 2, 1923.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$12,119,470.00
Total Actual Value of All Other Property.....	4,368,310.00
Total Assessed Value for State Purposes at 100%.....	16,487,780.00
Total Assessed Value for Local Purposes at 100%.....	16,487,780.00

State Taxes.

State Tax	@ 2 mills.....	32,975.63
Confederate Veterans' Tax.....	@ $\frac{3}{4}$ mill	12,365.87
State Educational Tax.....	@ $2\frac{1}{2}$ mills.....	41,219.54
Total State Taxes.....		86,561.04

Local Taxes.

Parish Tax (Abbeville 2 mills).....	@ 4 mills.....	61,275.50
Road Tax, Ward 7.....	@ 3½ mills.....	2,917.79
Road Tax, Ward 8.....	@ 3 mills.....	8,975.61
Road Tax, Ward 8.....	@ 6 mills.....	17,951.22
Road Tax, Vermillion Parish Road District 1	@ 4 mills.....	36,083.00
Road Tax, Vermillion Parish Road District 2	@ 1 mill	9,021.79
Poll Tax		3,435.00
Parish Wide School Tax.....	@ 3 mills.....	49,463.34
Special School Tax, Parish Wide.....	@ 2 mills.....	32,975.56
Special School Tax, Erath School Dist....	@ 2 mills.....	2,239.32
Special School Tax, Milton School Dist....	@ 2½ mills.....	682.55
Special School Tax, LeRoy School Dist....	@ 3 mills.....	664.78
Special School Tax, Indian Bayou School Dist.....	@ 5½ mills.....	3,052.20
Special School Tax, Moss School Dist....	@ 1 mill	225.39
Special School Tax, Broussard School Dist.....	@ 2½ mills.....	1,153.84
Special School Tax, Kaplan School Dist....	@ 2 mills.....	2,205.44
Special School Tax, Gueydan School Dist. 1	@ 1 mill	2,547.31
Special School Tax, 8th Ward School Dist.....	@ 2 mills.....	6,096.40
Special School Tax, Nunez School Dist....	@ 3 mills.....	902.55
Bayou Tigre Drainage District Tax.....	@ 2½ mills.....	3,401.30
Langlinals Drainage District Acreage Tax	@ 50c per acre ..	939.75
Prairie Gregg Drainage District Acreage Tax	@ 5c per acre ...	2,148.00
Prairie Gregg Drainage District Acreage Tax	@ 20c per acre ..	2,704.80
South Bayou Tigre Drainage District Acreage Tax	@ 15c per acre ..	1,179.90
South Bayou Tigre Drainage District Acreage Tax	@ 15c per acre ..	1,179.90
Young's Coulee Drainage District Acreage Tax	@ 15c per acre ..	1,696.70
Coulee Kinney Drainage District Acreage Tax	@ 10c per acre ..	3,341.77
Coulee Kinney Drainage District Acreage Tax	@ 8c per acre ...	2,664.93
5th Ward Drainage District Acreage Tax.	@ 10c per acre ..	2,456.28
Coulee Des Isle Drainage District Acreage Tax	@ 10c per acre ..	2,438.90
Coulee Baton Drainage District Acreage Tax	@ 10c per acre ..	1,966.59

Coulee Des Jones Drainage District Acre-		
age Tax	@ 10c per acre ..	3,522.10
Coulee Des Jones Drainage District Tax..	@ 4 mills.....	3,676.60
Ile Maronne Drainage District Tax.....	@ 1 mill	457.45
Ile Maronne Drainage District Acreage		
Tax	@ 3c per acre ..	1,622.06
7th Ward Drainage District Acreage Tax..	@ 6c per acre ...	2,602.88
Gueydan Drainage District Tax.....	@ 1½ mills.....	3,778.39
Gueydan Drainage Tax, Sub. District 3...	@ 2 mills.....	4,355.72
Gueydan Drainage Acreage Tax, Sub. Dis-		
trict 5	@ 18c per acre ..	9,446.61
Gueydan Drainage Acreage Tax, Sub. Dis-		
trict 1	@ \$3.50 per acre.	18,925.07
Gueydan Drainage Acreage Tax, Sub. Dis-		
trict 2	@ \$3.50 per acre.	6,537.79
Total Local Taxes.....		322,910.08
Total Taxes for All Purposes.....		409,471.12

PARISH OF VERNON.

Roll Approved November 18, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$23,575,426.00
Total Actual Value of All Other Property.....	6,970,853.00
Total Assessed Value for State Purposes at 100%.....	30,546,279.00
Total Assessed Value for Local Purposes at 100%.....	30,546,279.00

State Taxes.

State Tax	@ 2 mills.....	61,092.71
Confederate Veterans' Tax.....	@ ¾ mill	22,909.77
State Educational Tax.....	@ 2½ mills.....	76,365.90
Total State Taxes.....		160,368.38

Local Taxes.

Parish Tax	@ 3 mills.....	89,014.70
Road Tax, Ward 1.....	@ 3 mills.....	9,482.40
Road Tax, Ward 2.....	@ 3½ mills.....	17,029.39
Road Tax, Ward 3.....	@ 3½ mills.....	11,850.11
Road Tax, Ward 4.....	@ 3½ mills.....	14,190.52
Road Tax, Ward 5.....	@ 3½ mills.....	18,534.08
Road Tax, Ward 6.....	@ 2½ mills.....	23,127.48
Road Tax, Ward 5 (Bond).....	@ 7 mills.....	37,065.37
Road Tax, Ward 6 (Bond).....	@ 5 mills.....	46,351.90
Poll Tax		3,592.00
Parish Wide School Tax.....	@ 3 mills.....	91,639.52
Special School Tax, Parish Wide.....	@ 5 mills.....	152,732.54
Special School Tax, Leesville.....	@ 2 mills.....	4,277.33
Special School Tax, Orange.....	@ 2 mills.....	2,113.29
Special School Tax, Hornbeck.....	@ 8 mills.....	7,866.06
Special School Tax, Cold Springs.....	@ 3 mills.....	3,271.87

LOUISIANA TAX COMMISSION

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Special School Tax, Good Hope.....	@ 2½ mills.....	790.92
Special School Tax, Millford.....	@ 5 mills.....	3,282.06
Special School Tax, Echo.....	@ 5 mills.....	3,658.94
Special School Tax, Edgefield.....	@ 2½ mills.....	1,653.66
Special School Tax, Pickering.....	@ 8 mills.....	6,436.66
Special School Tax, Rosepine.....	@ 3 mills.....	2,429.26
Special School Tax, Davis Mill.....	@ 5 mills.....	689.90
Special School Tax, Golina.....	@ 3 mills.....	449.83
Special School Tax, Pitkin.....	@ 3 mills.....	3,581.32
Special School Tax, Gravel Hill.....	@ 2½ mills.....	2,091.53
Special School Tax, Tillman.....	@ 5 mills.....	2,791.80
Special School Tax, Simpson.....	@ 5 mills.....	10,279.53
Special School Tax, Comrade.....	@ 5 mills.....	2,214.28
Special School Tax, Mulberry.....	@ 5 mills.....	2,042.15
Special School Tax, Cora.....	@ 5 mills.....	6,869.03
Special School Tax, Dillon.....	@ 5 mills.....	655.19
Special School Tax, Blackland.....	@ 2½ mills.....	2,607.83
Special School Tax, Cypress.....	@ 1 mill.....	375.59
Total Local Taxes.....		584,938.04
Total Taxes for All Purposes.....		745,306.42

PARISH OF WASHINGTON.

Roll Approved November 18, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....	\$ 8,012,720.00
Total Actual Value of All Other Property.....	9,315,160.00
Total Assessed Value for State Purposes at 100%.....	17,327,880.00
Total Assessed Value for Local Purposes at 100%.....	17,327,880.00

State Taxes.

State Tax	@ 3 mills.....	34,657.36
Confederate Veterans' Tax.....	@ ¼ mill.....	12,996.52
State Educational Tax.....	@ 2½ mills.....	43,321.70
Total State Taxes.....		90,975.58

Local Taxes.

Parish Tax	@ 4 mills.....	69,311.52
Per Capita Tax.....		1,868.00
Road Tax, Parish Wide.....	@ 1 mill.....	17,327.88
Road Tax (Bond).....	@ 2½ mills.....	38,992.81
Poll Tax		3,534.00
Parish Wide School Tax.....	@ 3 mills.....	51,983.64
Special School Tax, District 1, Bogalusa..	@ 3½ mills.....	31,093.02
Special School Tax, District 3.....	@ 4 mills.....	31,043.72
Special School Tax, District 1, Franklin- ton	@ 3 mills.....	2,129.43
Special School Tax, District 13, Central High School	@ 6 mills.....	3,082.97
Special School Tax, District 1, Stony Point	@ 5 mills.....	414.95

Special School Tax, District 11, Angie....@ 1½ mills.....	534.48
Special School Tax, District 9, Ben Ford...@ 5 mills.....	366.95
Special School Tax, District 12, Mt. Ebal...@ 2 mills.....	178.56
Special School Tax, District 46, Enon.....@ 3 mills.....	870.89
Special School Tax, District 2, Parish	
High School@ 3 mills.....	23,282.79
Special School Tax, District 3, Varnado...@ 10 mills.....	7,961.91
Total Local Taxes.....	284,027.52
Total Taxes for All Purposes.....	375,003.10

PARISH OF WEBSTER.

Roll Approved December 4, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	5,783,493.00
Total Actual Value of All Other Property.....	13,425,079.00
Total Assessed Value for State Purposes at 100%.....	19,208,572.00
Total Assessed Value for Local Purposes at 100%.....	19,208,572.00

State Taxes.

State Tax@ 2 mills.....	38,416.80
Confederate Veterans' Tax.....@ ¾ mill	14,406.31
State Educational Tax.....@ 2½ mills.....	48,021.03
Total State Taxes.....	100,844.14

Local Taxes.

Parish Tax@ 3 mills.....	57,625.85
Per Capita Tax.....	3,845.00
Vehicle Tax	1,493.25
Road Tax, Special District 1.....@ 5 mills.....	68,848.80
Road Tax, Special District 2.....@ 5 mills.....	15,355.41
Road Tax, Special District 3.....@ 5 mills.....	11,839.69
Poll Tax	2,748.00
Parish Wide School Tax.....@ 3 mills.....	57,625.85
Special School Tax, Parish Wide.....@ 5 mills.....	98,043.90
Special School Tax, District 25.....@ 5 mills.....	948.92
Special School Tax, District 30.....@ 5 mills.....	2,100.28
Special School Tax, District 8.....@ 5 mills.....	8,830.48
Special School Tax, District 12.....@ 9 mills.....	5,756.87
Special School Tax, District 35.....@ 5 mills.....	1,917.62
Special School Tax, District 41.....@ 5 mills.....	476.60
Special School Tax, District 6.....@ 3½ mills.....	27,716.90
Special School Tax, District 13.....@ 3 mills.....	1,035.34
Special School Tax, District 16.....@ 3 mills.....	1,677.98
Special School Tax, District 44.....@ 5 mills.....	618.09
Special School Tax, District 10.....@ 5 mills.....	8,726.04
Special School Tax, District 11.....@ 5 mills.....	1,070.04
Special School Tax, District 22.....@ 5 mills.....	455.70
Special School Tax, District 27.....@ 8¾ mills.....	13,815.62
Special School Tax, District 42.....@ 5 mills.....	923.91

Special School Tax, District 20.....@ 5 mills.....	364.55
Special School Tax, District 21.....@ 15 mills.....	6,255.02
Total Local Taxes.....	397,615.71
Total Taxes for All Purposes.....	498,459.85

PARISH OF WEST BATON ROUGE.

Roll Approved October 17, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	3,322,880.00
Total Actual Value of All Other Property.....	3,065,670.00
Total Assessed Value for State Purposes at 100%.....	6,388,550.00
Total Assessed Value for Local Purposes at 100%.....	6,388,550.00

State Taxes.

State Tax@ 2 mills.....	12,777.55
Confederate Veterans' Tax.....@ $\frac{5}{8}$ mill.....	4,791.58
State Educational Tax.....@ $2\frac{1}{2}$ mills.....	15,971.97
Total State Taxes.....	33,541.10

Local Taxes.

District Levee Tax.....@ $5\frac{1}{4}$ mills.....	32,341.57
District Acreage Tax.....@ $2\frac{1}{2}$ c per acre ..	2,836.65
Parish Tax@ 4 mills.....	25,554.62
Special Road Tax, District 1.....@ $1\frac{1}{4}$ mills.....	7,053.58
Road Tax, Special District 2.....@ $3\frac{1}{4}$ mills.....	8,254.74
Poll Tax	1,666.00
Parish Wide School Tax.....@ 3 mills.....	19,165.65
Special School Tax, Parish Wide.....@ 2 mills.....	12,777.10
Special School Tax, District 2.....@ $1\frac{1}{4}$ mills.....	2,175.07
Bayou Bourbeux Drainage Tax.....@ 2 mills and 15c per acre.....	2,424.19
Bayou Nolan Drainage Tax.....@ 25c per acre ..	2,677.50
Choctaw Drainage Tax.....@ 2 mills.....	4,326.37
Drainage Tax, Sub. B of 1.....@ 25c per acre ..	1,165.25
Forced Contributions from Railroads.....	3,780.60
Total Local Taxes.....	126,198.89
Total Taxes for All Purposes.....	159,739.99

PARISH OF WEST CARROLL.

Roll Approved October 24, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	4,295,624.00
Total Actual Value of All Other Property.....	1,183,506.00
Total Assessed Value for State Purposes at 100%.....	5,479,130.00
Total Assessed Value for Local Purposes at 100%.....	5,479,130.00

State Taxes.

State Tax@ 2 mills.....	10,959.36
Confederate Veterans' Tax.....@ $\frac{3}{4}$ mill.....	4,109.77
State Educational Tax.....@ $2\frac{1}{2}$ mills.....	13,699.18
Total State Taxes.....	28,768.31

Local Taxes.

Tensas Basin Levee District Tax.....@ 5 mills.....	11,524.20
Parish Tax@ 4 mills.....	21,916.52
Parish Court House Tax.....@ 1½ mills.....	6,850.70
Per Capita Tax.....	1,817.00
Vehicle Tax	737.89
Road Tax, Parish Wide.....@ 3 mills.....	16,437.42
Road Tax, Special District 1.....@ 1½ mills.....	1,389.52
Road Tax, Special District 2.....@ 5 mills.....	6,023.35
Road Tax, Special District 3.....@ 2½ mills.....	3,129.41
Road Tax, Special District 5.....@ 2 mills.....	1,488.96
Road Tax, Special District 6.....@ 2½ mills.....	2,589.72
Poll Tax	3,627.00
Parish Wide School Tax.....@ 3 mills.....	18,437.39
Special School Tax, District 1.....@ 3 mills.....	2,777.52
Special School Tax, District 2.....@ 5 mills.....	5,828.10
Special School Tax, District 4.....@ 5 mills.....	6,764.25
Special School Tax, District 5.....@ 5 mills.....	3,722.40
Special School Tax, Forest.....@ 5 mills.....	5,692.17
Special School Building Tax, Pioneer.....@ 1½ mills.....	2,083.46
Special School Building Tax, Forest.....@ 1½ mills.....	1,714.76
Special School Building Tax, Unity.....@ 2½ mills.....	98.46
Special School Building Tax, Briggs.....@ 2½ mills.....	282.77
Special School Building Tax, Oak Grove..@ 2 mills.....	2,433.20
Special School Building Tax, Locust Grove@ 5 mills.....	497.57
Special School Building Tax, Kilbourne..@ 5 mills.....	2,440.25
Total Local Taxes.....	127,303.99
Total Taxes for All Purposes.....	156,072.30

PARISH OF WEST FELICIANA.

Roll Approved October 6, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	3,732,167.00
Total Actual Value of All Other Property.....	764,996.00
Total Assessed Value for State Purposes at 100%.....	4,497,163.00
Total Assessed Value for Local Purposes at 100%.....	4,497,163.00

State Taxes.

State Tax@ 2 mills.....	8,994.33
Confederate Veterans' Tax.....@ ¼ mill	3,372.87
State Educational Tax.....@ 2½ mills.....	11,242.91
Total State Taxes.....	23,610.11

Local Taxes.

Parish Tax (Bayou Sara exempt).....@ 4 mills.....	17,902.05
Per Capita Tax.....	2,007.00
Vehicle Tax	803.00
Road Tax, Wards 1, 2, 3, 4 and 9.....@ 6½ mills.....	15,643.83
Road Tax, Ward 7.....@ 3 mills.....	2,802.30
Road Tax, Wards 8 and 10.....@ 3 mills.....	1,989.24
Poll Tax	1,587.00
Parish Wide School Tax.....@ 3 mills.....	13,491.49
Total Local Taxes.....	56,225.91
Total Taxes for All Purposes.....	79,836.02

PARISH OF WINN.

Roll Approved December 5, 1922.

Total Actual Value of Lands, Lots, Improvements, etc.....\$	7,765,640.00
Total Actual Value of All Other Property.....	3,560,898.00
Total Assessed Value for State Purposes at 100%.....	11,326,538.00
Total Assessed Value for Local Purposes at 100%.....	11,326,538.00

State Taxes.

State Tax	@ 2 mills.....	22,653.47
Confederate Veterans' Tax.....	@ ¾ mill	8,494.90
State Educational Tax.....	@ 2½ mills.....	28,316.34
Total State Taxes.....		59,464.71

Local Taxes.

Parish Tax	@ 4 mills.....	45,306.16
Parish Court House Tax	@ 4 mills.....	45,306.17
Road Tax, Parish Wide (Bond).....	@ 7½ mills.....	84,949.03
Road Tax, Parish Wide (Maintenance)....	@ 2 mills.....	22,653.08
Road Tax, Ward 8.....	@ 2½ mills.....	1,568.55
Poll Tax		2,242.00
Parish Wide School Tax.....	@ 3 mills.....	33,979.60
Special School Tax, Parish Wide.....	@ 5 mills.....	56,632.66
Special School Tax, Winnfield.....	@ 1½ mills.....	3,364.63
Special School Tax, Jordan Hill.....	@ 8 mills.....	755.20
Special School Tax, Moore.....	@ 5 mills.....	1,207.50
Special School Tax, Pine Grove.....	@ 5 mills.....	882.40
Special School Tax, Sikes.....	@ 8 mills.....	7,560.18
Special School Tax, Hart.....	@ 8 mills.....	1,998.42
Special School Tax, Fellowship.....	@ 5 mills.....	865.16
Special School Tax, Big Creek.....	@ 5 mills.....	297.30
Special School Tax, Cypress Creek.....	@ 8 mills.....	684.30
Special School Tax, St. Maurice.....	@ 5 mills.....	1,172.42
Special School Tax, Ebenezer.....	@ 3 mills.....	285.56
Special School Tax, Gaar's Mills.....	@ 8 mills.....	879.66
Special School Tax, Calvin.....	@ 8 mills.....	3,900.32
Total Local Taxes.....		316,490.30
Total Taxes for All Purposes.....		375,955.01

tion with respect to the establishment of such domicile except such as may be inferred from the mere failure to establish such a domicile.

3. That there are no taxes upon the cars or property of the petitioner in the State of Louisiana or otherwise demandable from the petitioners which are due and unpaid, other than the taxes claimed [fol. 32] to be illegal in the petition herein.

4. That the total of all State and local taxes collected by the State and local authorities in some of the parishes of the State of Louisiana upon real and personal property exceed the total of the general State tax of $5\frac{1}{4}$ mills and the Special State tax of 25 mills imposed by Act 109 of 1921 upon the property of petitioners, whereas, in some parishes of the State of Louisiana and in the Parish of East Baton Rouge, the total of all such State parish and local taxes is less than the total of the State taxes (aggregating $30\frac{1}{4}$ mills imposed by the Act of 1921 upon the petitioner's property).

5. That the business of each of the complainants was and is now nationwide in scope, and that approximately 90% of all movements of tank cars of each of complainants within the State of Louisiana were in interstate commerce, but the relevancy of the fact just stipulated is denied by the defendant.

6. That the report of the Louisiana Tax Commission for the year 1923 shall form a part of this stipulation.

7. Either party hereto shall be at liberty to present such evidence as the Court may decree to be relevant.

(Signed) Merrick & Schwarz, Stein, Mayer & Davis, Attorneys
for Petitioners. A. J. Thomas, Harry P. Sneed, Attorneys
for Defendant.

(Here follows extract from Sixth Annual Report of Louisiana Tax Commission, marked side folio pages 33-85, inclusive.)

[fol. 86]

IN UNITED STATES DISTRICT COURT

[Title omitted]

SUBMISSION OF CAUSE—Jan. 26, 1924

This cause as continued from yesterday was this day resumed, counsel for the parties being all present the trial was proceeded with; Thereupon, and after hearing further arguments on behalf of the parties in interest, the cause was submitted, when the Court took time to consider.

[fol. 87]

IN UNITED STATES DISTRICT COURT

[Title omitted]

MOTION AND ORDER MAKING MRS. EUDORA S. DAY PARTY DEFENDANT—Filed April 30th, 1924

Now into Court comes Harry P. Sneed, of Counsel for the defendant herein, and on suggesting to the Court that Robert B. Day, late Sheriff of the Parish of East Baton Rouge, the defendant, was killed in the discharge of his duties;

And on further suggesting that his widow, Mrs. Eudora S. Day, has been appointed and has qualified as his successor and is now Sheriff and Ex-Officio Tax Collector of the Parish of East Baton Rouge.

It is ordered that the said Mrs. Eudora S. Day be made defendant herein.

(Signed) Rufus E. Foster, Judge.

April 30/24.

[fol. 88]

IN UNITED STATE DISTRICT COURT

[Title omitted]

OPINION—Filed May 10, 1924

Submitted on the Merits

This is a suit to enjoin the collection of certain taxes assessed on oil tank cars owned by the plaintiffs. There is diversity of citizenship and the bill, together with the supplemental bill, raises Federal questions and shows that the amount of taxes assessed against the first named plaintiff for the years 1922 and 1923 exceed \$3,000.00. There is no objection by the defendant as to the joinder of the several plaintiffs in the one proceeding.

The case is submitted on the pleadings and an agreed statement of facts. The conceded facts are these. Plaintiffs own and operate oil tank cars; they do not transact business in the state of Louisiana and have no domicile, in fact or in law, in the state; the business of plaintiffs is nation wide in scope and approximately 90 per cent of all movements of tank cars within the state of Louisiana are in interstate commerce; there had been assessed against the cars owned by plaintiffs and moving in the state of Louisiana, the general state tax of $5\frac{1}{4}$ mills and a special state tax of 25 mills imposed by the Act of the Louisiana legislature, No. 109 of 1921; corporation domiciled in Louisiana, whether foreign or domestic, are subject to the general state tax of $5\frac{1}{4}$ mills and in addition thereto to local taxes which are assessed in the parish wherein the corporation is domiciled; these taxes in a number of parishes exceed 25 mills but in some parishes do not, but a fair average would be

about 25 mills. No complaint is made in the bill of the method of assessment and the plaintiffs have paid the general state tax of [fol. 89] $5\frac{1}{4}$ mills, conceding it to be properly assessed and due, and the sole question presented is as to the constitutional-ly and legality of the special tax of 25 mills above referred to.

It is a contention of plaintiffs that sections 5, 6, and 7 of Act 109 of 1921 are void as in conflict with section 1 of the 14th Amendment of the Constitution of the United States, in that they abridge the privileges and immunities guaranteed plaintiffs, deprive them of their property without due process of law and deny them the equal protection of the law. Further, they charge that the imposition of the tax is an interference with interstate commerce and a tax on same. They also contend that the said sections of Act 109 of 1921 are in conflict with section 1, Article 10 of the Constitution of Louisiana, of 1921, which provides that all taxes shall be uniform throughout the State.

It is argued by plaintiffs that the 25 mills special tax is not a property tax but is more in the nature of a license tax and its real object is to force foreign corporations to establish domiciles within the State. The defendant contends to the contrary and insists that the tax is purely a property tax and is designed to equalize taxation with regard to both resident and non-resident corporations. It is, of course, conceded that the state has the right to impose a property tax on cars and other rolling stock of railroads operating within the state under the doctrine of Pullman Palace Car Co vs. Pennsylvania 141 U. S. 18.

It seems to me that the 25 mills special tax is a property tax and the sole question to be determined therefore is whether or not it discriminates against the plaintiffs. Whether there is in- [fol. 90] equality of taxation is purely a question of fact depending on the circumstances of each case. Bearing in mind that foreign corporations, operating rolling stock and having no domicile in Louisiana, are expressly exempted from all local taxation by the terms of Sec. 16, Art 10, Louisiana Constitution of 1921, which also authorizes the imposing of the 25 mill tax and that local taxation throughout the state will average about the same, it seems to me there is no unjust discrimination shown in this case.

It is well settled that a state can not be controlled as to its methods of imposing taxes provided the principle that taxes shall be uniform is not violated. It seems to me immaterial whether a corporation pays taxes to a local subdivision of the state or to the state itself. The state can not be controlled in the allocation or distribution of the tax money after it is received. Taxes assessed by local authorities are collected by the permission of the state. If the state chose She could prohibit the imposition of all local taxes and collect all taxes through one central tax collection body, allocating them thereafter to the legitimate purposes of government. With the method of assessment, provided it be fair, and subsequent allocation, the tax payer is not concerned.

Entertaining these views it follows that the bill must be dismissed.

(Signed) Rufus E. Foster, Judge.

May 8/24.

[fol. 91]

IN UNITED STATES DISTRICT COURT

[Title omitted]

DECREE—Filed May 15, 1924

This cause came on to be heard at a former date for final decision upon the pleadings, evidence and an agreed stipulation of facts and was argued by the solicitors for the parties in interest and submitted when the Court took time to consider.

Whereupon and due consideration thereof and for the written reasons of the Court on file and of record herein,

It is ordered, adjudged and decreed that the bill of complaint be dismissed at complainants' cost, that the temporary writ issued herein be dissolved, leaving the defendant Tax Collector free to take the usual and statutory proceedings for the collection of the taxes due with interest and his costs including statutory attorneys' fees.

Thus done, read and signed in open Court this 15 day of May, 1924.

(Signed) Rufus E. Foster, Judge.

[fol. 92]

IN UNITED STATES DISTRICT COURT

[Title omitted]

PETITION FOR APPEAL—Filed June 28, 1924

Petition of General American Tank Car Corporation, Elliott Jones & Company Inc., Marland Refining Company, North American Oil and Refining corporation, and Barnsdall Refining Corporation, Complainants and Petitioners Herein.

Your petitioners respectfully represent that they are aggrieved by the order and decree herein rendered on May 15, 1924 against petitioners and in favor of defendant, whereby your petitioners were denied an injunction in this cause and the bill of complaint of your petitioners was dismissed at petitioners' costs; and your petitioners, for the reasons specified in the assignment of errors filed herewith, desire to appeal from the said order and decree to the Supreme Court of the United States, and desire that said appeal, returnable to the Supreme Court of the United States, shall operate as a supersedeas that may suspend during the pendency of the said appeal

the enforcement and effect of said order and decree and the dismissal of your petitioners' suit.

[fol. 93] Wherefore petitioners pray that said appeal to the Supreme Court of the United States may be allowed, and that upon their giving bond in an amount to be fixed by this Court said appeal may operate as a supersedeas and may suspend during the pendency of the said appeal, the effect of the order and decree of this court of May 15, 1924 and the dismissal of your petitioner's suit; that said appeal may be returnable to the Supreme Court of the United States according to law, and that transcript of the records, proceedings, evidence, papers and exhibits upon which said order and decree was rendered, duly authenticated, be transmitted by the Clerk of this Court to the Clerk of the Supreme Court of the United States.

And petitioners pray for all general and equitable relief to which they may be entitled.

(Signed) Stein, Mayer & David, Merrick & Schwarz, Solicitors for Petitioners.

Service accepted. Citation waived. (Signed) Harry P. Sneed, of Counsel for Deft.

[fol. 94] IN UNITED STATES DISTRICT COURT

[Title omitted]

ORDER ALLOWING APPEAL—June 28, 1924

This Cause coming in to be heard upon the petition of General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corporation, and Barnsdall Refining Corporation for an appeal to the Supreme Court of the United States from the order and decree entered on May 15, 1924, said petition having been this day filed and having been duly considered by this court,

It is ordered, adjudged and Decreed that an appeal be allowed to the General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corporation and Barnsdall Refining Corporation, petitioners herein and complainants in this suit, from the order and decree of May 15, 1924 entered in this cause, and that said appeal shall be returnable to the Supreme Court of the United States, and that a transcript of the record, including a transcript of all of the proceed-
[fol. 95] ings, papers and exhibits offered in evidence by either party, be transmitted by the Clerk of this Court to the Clerk of the Supreme Court of the United States, to be filed in the Supreme Court of the United States, according to law, and it is ordered and decreed that upon the execution of a bond in the penalty of Five Hundred No/100 said appeal shall operate as a supersedeas of said order and decree of May 15, 1924 and shall suspend until the final determination of this cause by the Supreme Court of the United States the

effect of said order and decree of May 15, 1924 and the dismissal of complainants' bill of complaint and supplemental bill of complaint. Enter.

(Signed) Ben C. Dawkins, Judge.

[fol. 96]

IN UNITED STATES DISTRICT COURT

[Title omitted]

ASSIGNMENT OF ERRORS—Filed June 28, 1924

Now come the complainants in the above entitled cause, by Merrick & Schwarz and Stein, Mayer & David, their solicitors, and file this assignment of errors in connection with complainants' petition for an appeal from the order and decree of May 15, 1924, and say that the said order and decree of May 15, 1924 is erroneous in the following respects:

(1) The United States District Court for the Eastern District of Louisiana, by its order and decree of May 15, 1924, erred in dismissing the bill of complaint brought by the complainants to restrain the collection of unequal, discriminatory and illegal taxes levied against the property of complainants under Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana because complainants were non-residents of the State of Louisiana and had not established a domicile in Louisiana.

(2) The United States District Court for the Eastern District of Louisiana, by its order and decree of May 1915, 1924, erred in not [fol. 97] restraining the collection of taxes levied against the complainants under and by virtue of Sections 5, 6 and 7 of the Laws of Louisiana which are as follows:

"Section 5. That in addition to the taxes levied in the amount and for the purposes designated in the foregoing sections of this act there is hereby levied for the calendar year one thousand nine hundred and twenty-two (1922) A. D., and each succeeding calendar year, for State purposes, to be paid into the General Fund, and annual tax of twenty-five mills (.025) on the dollar of the assessed value of all rolling stock of non-resident persons, firms, partnerships, companies, associations or corporations, having no domicile in the State of Louisiana, operated over any railroad in the State of Louisiana within or during any year for which such tax is levied; and the term 'rolling stock' as used herein shall include any kind of locomotive, car or sleeping car used for freight or passenger purposes that may be so operated over any railroad within the State.

"Section 6. That the rolling stock of persons, firms, partnerships, companies, associations or corporations subject to the additional tax levied by the foregoing section shall be assessed at actual cash value

by the Louisiana Tax Commission upon an assessment roll to be prepared by it, and the taxes levied by Section 1 and Section 5 of this Act shall be extended upon such roll by the said Louisiana Tax Commission. Such roll shall be made in triplicate, and it shall be the duty of the Louisiana Tax Commission, on or before the first day of October of each year, to file one copy thereof with the Auditor of Public Accounts of the State of Louisiana and one copy with the Sheriff and Ex-Officio Tax Collector of the Parish of East Baton Rouge, retaining one copy in its office. The correctness of the several copies of such roll shall be duly certified by the Louisiana Tax Commission.

"Section 7. That it shall be the duty of the Sheriff and Ex-Officio Tax Collector of the Parish of East Baton Rouge to collect the taxes extended upon the roll so made and filed in his office by the Louisiana Tax Commission, and make settlement with the State Auditor and State Treasurer as provided by law for other State taxes collected by him,"

because the imposition of said tax against the complainants is an unfair discrimination between residents of Louisiana and complainants, who are non-residents of Louisiana operating rolling stock in said State and engaged in interstate commerce in the operation of said rolling stock and denies to the complainants the equal protection of the laws contrary to Section 1 of the Fourteenth Amendment of the United States Constitution, which provides:

[fol. 98] "Nor shall any state * * * deny to any person within its jurisdiction the equal protection of the laws."

(3) The United States District Court for the Eastern District of Louisiana, by its order and decree of May 15, 1924, erred in holding that Act 109, 1921 of the laws of Louisiana, which levies for State purposes and annual tax amounting in the aggregate to Five and one-quarter mills (.005¼) on the dollar of the assessed value of all property situated within the State of Louisiana, except such as is especially exempted from taxation by law, and which in addition thereto levies for State purposes an annual tax of Twenty-five mills (.025) on the dollar of the assessed value of all rolling stock of non-resident persons, firms, partnerships, companies, associations or corporations having no domicile in the State of Louisiana, operated over any railroad in the State of Louisiana within or during any year for which said tax is levied, does not unfairly discriminate between residents of Louisiana and non-residents operating rolling stock in said State and engaged in interstate commerce in the operation of said rolling stock (in which class of non-residents are the complainants) and in holding that said Act does not deny to such non-residents the equal protection of the laws, and in holding that said Act is not in violation of Section 1 of the Fourteenth Amendment of the Constitution of the United States which provides;

"Nor shall any state * * * deny to any person within its jurisdiction the equal protection of the laws."

(4) The United States District Court for the Eastern District of Louisiana erred, by its order and decree of May 15, 1924, in holding that sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana, which levy for State purposes an annual tax of twenty-five mills (.025) on the dollar of the assessed value of all rolling stock of non-resident persons, firms, partnerships, companies, associations or corporations having no domicile in the State of Louisiana, operated over any railroad in the State of Louisiana within or during any year for which said tax is levied, in addition to the tax levied by Sections 1 and 2 of Act 109, 1921 of the Laws of Louisiana, which sections levy for State purposes an annual tax in the aggregate of Five and one-quarter mills (.005 $\frac{1}{4}$) on the dollar of the assessed value of all property within the State of Louisiana, do not unfairly discriminate between residents of Louisiana and non-residents operating rolling stock in said State and engaged in interstate commerce in the operation of said rolling stock (among which non-residents are the complainants), and in holding that Sections 5, 6 and 7 of said Act 109, 1921 of the laws of Louisiana do not deny to such non-residents the equal protection of the laws, and in holding that said Sections 5, 6 and 7, Act 109, 1921 of the laws of Louisiana are not in violation of Section 1 of the Fourteenth Amendment of the United States Constitution which provides:

"Nor shall any state * * * deny to any person within its jurisdiction the equal protection of the laws."

(5) The United States District Court for the Eastern District of Louisiana erred, by its order and decree of May 15, 1924, in holding that Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana do not unfairly discriminate between residents of Louisiana operating rolling stock within said state & non-residents operating rolling stock in said State and engaged in interstate commerce in the operation of said rolling *rolling* stock, and who have not declared a domicile in the State of Louisiana (among which class of non-residents are the complainants) and in holding that said Sections 5, 6 and 7 do not deny to such non-residents the equal protection of the laws and are not in violation of Section 1 of the Fourteenth Amendment of the United States Constitution which provides:

"Nor shall any state * * * deny to any person within its jurisdiction the equal protection of the laws."

(6) The United States District Court for the Eastern District of Louisiana, by its order and decree of May 15, 1924, erred in holding that Sections 5, 6 and 7, Act 109, 1921, of the Laws of Louisiana do not interfere with, regulate and impose a burden upon the interstate commerce of the complainants, and in holding that said Sections are not in conflict with Clause 3 of Section 8, Article 1 of the Constitution of the United States which provides that:

"Congress shall have power * * * to regulate commerce with foreign nations, and among the several states and with the Indian Tribes."

(7) The United States District Court for the Eastern District of Louisiana, by its order and decree of May 15, 1924, erred in holding that Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana, are valid and constitutional and are not in violation of Clause 3 of [fol. 100] Section 8 of Article 1 of the Constitution of the United States which provides:

"Congress shall have power * * * to regulate commerce with foreign nations, and among the several states and with the Indian Tribes."

(8) The United States District Court for the Eastern District of Louisiana, by its order and decree of May 15, 1924, erred in not restraining the collection of the taxes levied against the property of the complainants under and by virtue of Sections 5, 6 and 7, Act 109, 1921 of the laws of Louisiana, and in holding that said taxes were legal and valid and did not impose a burden upon the interstate commerce of the complainants and in holding that their imposition by the State of Louisiana was not in violation of Clause 3 of Section 8 of Article 1 of the Constitution of the United States, which provides:

"Congress shall have power * * * to regulate commerce with foreign nations, and among the several states and with the Indian Tribes."

(9) The United States District Court for the Eastern District of Louisiana erred, by its order and decree of May 15, 1924, in holding that Sections 5, 6 and 7, Act 109, 1921 of the laws of Louisiana are not in contravention to and do not violate Section 1 of Article 10 of the Constitution of Louisiana, 1921 which provides:

"All taxes shall be uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only."

(10) The United States District Court for the Eastern District of Louisiana erred, by its order and decree of May 15, 1924, in refusing to hold and decree that the imposition of taxes upon the property of the complainants under and pursuant to sections 5, 6 and 7, Act 109, 1921, of the laws of Louisiana was in contravention to and in violation of Section 1 of Article 10 of the Constitution of Louisiana, 1921, which provides:

"All taxes shall be uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only."

(11) The United States District Court for the Eastern District of Louisiana erred, by its order and decree of May 15, 1924, in failing to hold that the taxes for 1922 and 1923 levied against the complainants under and by virtue of Section 5, Act 109, 1921 of the laws of Louisiana are illegal and void, because Section 1 of said Act [fol. 101] 109 provides for the levy for State purposes of an annual tax amounting in the aggregate to Five and one-quarter mills ($.005\frac{1}{4}$) on the dollar of the assessed value of all property situated within the State of Louisiana, and Section 5 of said Act 109 provides that in addition to said tax there shall be levied annually for State purposes an annual tax of Twenty-five mills (.025) on the dollar of the assessed value of all rolling stock of non-resident persons, firms, partnerships, companies, associations or corporations having no domicile in the State of Louisiana, operated over any railroad in the State of Louisiana, within or during any year for which such tax is levied, and that therefore said tax levied in accordance with Section 5 of said Act 109 is not uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax and is in violation of Section 1 of Article 10 of the Constitution of Louisiana, 1921.

12. The United States District Court for the Eastern District of Louisiana erred, by its order and decree of May 15, 1924, in dismissing the complainants' bill of complaint and supplemental bill of complaint, and in refusing to enjoin, in accordance with the prayer of said bill of complaint and supplemental bill of complaint, the collection of taxes levied against the property of the complainants in accordance with and pursuant to Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana.

Wherefore appellants pray that said order and decree of May 15, 1924, of the United States District Court for the Eastern District of Louisiana be reversed, and that said United States District Court for the Eastern District of Louisiana be ordered to enter a decree in accordance with the prayer of complainant's bill of complaint and supplemental bill of complaint, particularly to the effect that the defendant and his successors in office be permanently enjoined from collecting the taxes complained of in said bill of complaint and supplemental bill of complaint.

(Signed) Stein, Mayer & David, and Merrick & Schwarz,
Solicitors for Appellants (Complainants).

[fol. 102] BOND ON APPEAL FOR \$500—Approved and filed July 28, 1924; omitted in printing

[fol. 103]

IN UNITED STATES DISTRICT COURT

[Title omitted]

STIPULATION RE BONDS ON INJUNCTION—Filed June 28, 1924

It is now stipulated and agreed between counsel for Robert B. Day, Sheriff and ex-Officio Tax Collector, and the complainants in the above entitled and numbered cause, that,

Whereas, the said complainants have given bond for injunction in the sum of Seventy Five Hundred (\$7,500.00) Dollars, and desire to cancel that bond and give separate bonds for each of the said complainants:

That the said complainants are hereby permitted and authorized to give separate bonds, conditioned that if they or any of them shall be successful in contesting the validity of the twenty-five (25) mill tax imposed by Section 5 of Act 109, and the said tax should be declared unconstitutional and void, the said bonds shall be null and void; otherwise same shall be in force and effect, to secure the Sheriff the amount claimed by the State of Louisiana to be due [fol. 104] by the said corporation, the said bonds to be in the following sums:

General American Tank Car Corporation,.....	\$12,000.00
Marland Refining Company.....	3,371.20
Elliott Jones & Company.....	4,000.00
Barnsdall Refining Corporation.....	1,000.00
North American Oil & Refining Corporation.....	1,000.00

and upon said bonds being furnished by said parties, with any surety company, the original \$7,500.00 bond shall be null and void and of no effect; and the said complainants and the surety company are authorized to cancel same, in consideration of the foregoing.

It is further understood and agreed that the appellants, with the permission of the Court, may furnish a supersedeas bond for their appeal, in a nominal sum, say \$500.00 for all.

In witness whereof, counsel of parties to this agreement have hereunto signed their names, this 24th day of June, 1924.

(Signed) Stein, Mayer & David, & Merrick & Schwarz, Solicitors. (Signed) Harry P. Sneed, of Counsel for deft.

[fol. 105] BOND ON INJUNCTION OF GENERAL AMERICAN TANK CAR CORPORATION FOR \$12,000—Filed June 28, 1924; omitted in printing

[fol. 106] BOND ON INJUNCTION OF ELLIOTT JONES & COMPANY FOR \$4,000.00—Filed June 28, 1924; omitted in printing

[fol. 107] BOND ON INJUNCTION OF MARLAND REFINING COMPANY FOR \$3,371.20—Filed June 28th, 1924; omitted in printing

[fol. 108] BOND ON INJUNCTION OF NORTH AMERICAN OIL & REFINING CORPORATION FOR \$1,000—Filed June 28, 1924; omitted in printing

[fol. 109] BOND ON INJUNCTION OF BARNSDALL REFINING CORPORATION FOR \$1,000—Filed June 28, 1924; omitted in printing

[fol. 110] IN UNITED STATES DISTRICT COURT

[Title omitted]

MOTION & ORDER FOR EXTENDING TIME—Filed July 24, 1924

Come now the General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, North American Oil and Refining Corporation and Barnsdall Refining Corporation and suggest to the Court that the Clerk of this Court has issued a certificate that an extension of Sixty (60) days will be necessary wherein to prepare the record and transcript in this case for filing in the Supreme Court of the United States, to which Court Complainants have sued out an appeal, said Complainants now move the Court that a delay of Sixty (60) days be granted wherein to take, lodge and file their said appeal in the Supreme Court of the United States.

(Signed) Stein, Mayer & David, Merrick & Schwarz, Solicitors for Complainants.

Order

An extension of Sixty (60) days is hereby allowed Complainants and Appellants wherein to complete and file their appeal in the Supreme Court of the United States.

(Signed) Ben. C. Dawkins, Judge.

[fol. 111]

IN UNITED STATES DISTRICT COURT

[Title omitted]

PRÆCIPE FOR TRANSCRIPT OF RECORD—Filed Aug. 5, 1924

H. J. Carter, Esq., Clerk U. S. District Court, City.

DEAR SIR: In making up the transcript of record in the appeal taken by the complainants in the above entitled and numbered cause, to the United States Supreme Court, Washington, D. C. please include therein the following documents:

1. Bill of complaint and five exhibits attached.
2. Restraining order.
3. Bond for restraining order.
4. Answer.
5. Hearing in part and continuance.
6. Further hearing and submission.
7. Supplemental bill of complaint.
8. Stipulation of fact.
9. Exhibit—Extract from Sixth Annual Report of Louisiana Tax Commission.
10. Note of evidence.
11. Motion of Harry P. Sneed, attorney, and order making Mrs. Eudora S. Day, defendant herein.
12. Opinion.
13. Decree.
14. Petition of complainant for appeal and order allowing same.
15. Assignment of errors.
16. Supersedeas bond.
17. Stipulation of counsel as to bonds, etc.
18. Bond of General American Tank Car Corporation.
19. Bond of Elliott Jones & Co. Inc.
20. Bond of Marland Refining Company.
21. Bond of North American Oil Refining Corporation.
22. Bond of Barnsdall Refining Corporation.
23. Motion & order for extension of time to file appeal.
24. Præcipe for transcript.
25. Clerk's certificate.

(Sgd.) Stein, Meyer & David, Merrick & Schwarz, Attorneys
for Complainants and Appellants.

Service accepted. (Sgd.) Harry P. Sneed, by F. Dresner, Attorneys for Appellees.

[fol. 111a] CITATION—In usual form, showing service on Harry P. Sneed; omitted in printing

[fol. 112] IN UNITED STATES DISTRICT COURT

CLERK'S CERTIFICATE

I, Henry J. Carter, Clerk of the District Court of the United States for the Eastern District of Louisiana, do hereby certify the foregoing 111 pages contain and form a full, true, complete and perfect transcript of the record, assignment of errors and all proceedings in the cause entitled General American Tank Car Corporation et als. versus Robert B. Day, Sheriff, etc., No. 113, in equity, of the Docket of the Baton Rouge Division of this Court, as made up in accordance with Præcipe for Transcript, copied therein.

Witness my hand and the seal of said Court at the City of New Orleans, Louisiana, this 6th day of August, A. D., 1924.

H. J. Carter, Clerk, by Hy. J. Loisel, Deputy Clerk. (Seal of U. S. District Court for the Eastern District of La., N. O. Div.)

Endorsed on cover: File No. 30,578. E. Louisiana D. C. U. S. Term No. 162. General American Tank Car Corporation, Elliott Jones & Company, Inc., Marland Refining Company, et al., appellants, vs. Eudora S. Day, sheriff and ex-officio tax collector for the parish of East Baton Rouge, State of Louisiana. Filed August 25, 1924. File No. 30,578.

Office Supreme Court, U.
F I L E D

NOV 12 1925

W. H. STANSBURY
CLERK

IN THE

Supreme Court of the United States

OCTOBER TERM, A. D. 1925.

No. 162

GENERAL AMERICAN TANK CAR CORPORATION,
a corporation, *et al.*,

Appellants,

vs.

EUDORA S. DAY, Sheriff and Ex Officio Tax Collector of
East Baton Rouge, State of Louisiana,

Appellee.

Appeal from the District Court of the United States,
for the Eastern District of Louisiana.

**REPLY ON BEHALF OF APPELLANTS TO THE
MOTION OF APPELLEE TO DISMISS OR
AFFIRM DECREE.**

ELIAS MAYER,
SIGMUND W. DAVID,
EDWIN T. MERRICK,
Solicitors for Appellants.

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IN THE
SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, A. D. 1925.

No. 162.

GENERAL AMERICAN TANK CAR CORPORATION, a corporation,
et al.,
Appellants,
vs.

EUDORA S. DAY, Sheriff and Ex Officio Tax Collector of East
Baton Rouge, State of Louisiana,
Appellee.

Appeal from the District Court of the United States for the
Eastern District of Louisiana.

REPLY ON BEHALF OF APPELLANTS TO THE
MOTION OF APPELLEE TO DISMISS OR
AFFIRM DECREE.

STATEMENT OF THE CASE.

The lack of any adequate statement of the case in appellee's brief in support of her motion to dismiss or affirm the decree in this cause, necessarily makes the motion a meaningless or formal gesture and for this reason, we submit, it should be denied summarily. But, the motion having been presented, this Court may desire to give it consideration, and we therefore shall make a brief and concise statement of the case and the propositions of law relied upon, which we believe will demonstrate that this appeal is not taken for delay, and that

the questions involved herein are not frivolous, but in fact are constitutional questions of vital importance.

There is no official report of the opinion delivered by the court below. This is a direct appeal to this Court from the decree of the District Court of the United States for the Eastern District of Louisiana filed May 15, 1924 (R. 26), dismissing, for want of equity, the bill of complaint of appellants (hereinafter called the plaintiffs) for an injunction to restrain appellee* (hereinafter called the defendant) from collecting, by seizure of plaintiffs' tank cars, a certain tax assessed against plaintiffs by the State of Louisiana for state purposes. (R. 24-26.)

It was the contention of the plaintiffs in the District Court that Section 5, Act 109, Laws of Louisiana, 1921, by virtue of which the tax complained of was imposed upon the plaintiffs, is unconstitutional and void because (1) it interferes with, regulates and imposes a burden upon the interstate commerce of the plaintiffs in violation of Section 8, Article I of the Constitution of the United States; (2) it denies the plaintiffs the equal protection of the laws of Louisiana in violation of Section 1 of the 14th Amendment to the Constitution of the United States because it unfairly discriminates between residents or domiciled non-residents of Louisiana, and non-residents engaged in interstate commerce who have not established a domicile there; and (3) because it is in violation of and in contravention to Section 1 of Article 10 of the Constitution of Louisiana of 1921, which provides that "all taxes shall be uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only." (R. 6, 24.)

(*) The original defendant, Robert B. Day, died during the pendency of these proceedings, and his successor, Eudora S. Day, was substituted as the defendant.

The District Court overruled all of plaintiffs' contentions and dismissed plaintiffs' bill for want of equity. (R. 24-26.) A direct appeal was thereupon taken to this Court from the decree of the District Court, by virtue of and pursuant to Judicial Code, Section 238, as amended (36 Stat. at L. 1157, Chap 231, U. S. Comp St. 1916, Sec. 1215.) The jurisdiction of this Court upon this appeal is sustained in the following cases:

Hays v. Port of Seattle, 251 U. S. 233, 64 L. Ed. 243.

Arkadelphia Milling Co. v. St. Louis S. W. Ry. Co., 249 U. S. 134, 63 L. Ed. 517.

Davis & Farnum Mfg. Co. v. City of Los Angeles, 189 U. S. 207, 47 L. Ed. 778.

This suit is between citizens of different states, arises under the Constitution of the United States, and the matter in controversy, exclusive of interest and costs, exceeds the sum or value of \$3,000.00. (R. 5-9, 20-21, 24-25.) The District Court, therefore, had jurisdiction, and no question of its lack of jurisdiction has been raised by defendant.

There is no conflict in the evidence. The case was tried upon plaintiffs' original and supplemental complaints (Rec. 1-13, 19-21); defendant's answer (R. 14-18), a written stipulation of the facts (R. 22-23, including side folio pages 33-85 inserted between R. pp. 22 and 23) and certain oral stipulations and admissions (R. 22).

Plaintiffs are all corporations organized and existing under the laws of States other than Louisiana, and are not domiciled or licensed to do business in Louisiana. (R. 1). Plaintiffs operate tank cars, and their business is nation-wide in scope. During 1922 and 1923 approximately 90% of all the movements of plaintiffs' tank cars within the state of Louisiana were in interstate commerce, and no particular tank car of any of the plaintiffs during said time was confined exclusively to travel in intra-state commerce; plaintiffs had no cars during said years permanently located in Louisiana;

all of the cars which were in Louisiana at any time in 1922 or 1923 were engaged in the transportation of oil and kindred products from state to state, and the cars were operated in Louisiana in order to effectuate interstate transportation. (R. 2, 15, 23).

Section 1, Act 109 of 1921, Laws of Louisiana, levies an annual state tax of $5\frac{1}{4}$ mills on all property within the State of Louisiana, including rolling stock of non-resident persons and corporations having no domicile in Louisiana.

In addition to the tax of $5\frac{1}{4}$ mills, plaintiffs were assessed upon their tank cars allocated to Louisiana an additional state tax of 25 mills on the dollar of the assessed value of said tank cars, by virtue of Sections 5, 6 and 7 of said Act 109, of 1921. The pertinent parts of Sections 1, 5, 6 and 7 of said Act 109, of 1921, are as follows:

"Section 1. Be it enacted by the Legislature of Louisiana, That for the calendar year one thousand nine hundred and twenty-two (1922), A. D., and each succeeding calendar year, there are hereby levied for State purposes, annual taxes amounting in the aggregate to five and one-quarter mills ($.005\frac{1}{4}$) on the dollar of the assessed value of all property situated within the State of Louisiana, except such as is especially exempted from taxation by law, and all property subject to taxation shall be assessed for State purposes, as herein provided, at actual cash value.

"Section 5. That in addition to the taxes levied in the amount and for the purposes designated in the foregoing sections of this act there is hereby levied for the calendar year one thousand nine hundred and twenty-two (1922) A. D., and each succeeding calendar year, for state purposes, to be paid into the General Fund, an annual tax of twenty-five mills (.025) on the dollar of the assessed value of all rolling stock of non-resident persons, firms, partnerships, companies, associations or corporations, having no domicile in the State of Louisiana, operated over any railroad in the State of Louisiana within or during any year for which such tax is levied; and the term 'rolling stock' as used herein shall include any kind of locomotive, car or sleeping car used for freight or passenger purposes that may be so operated over any railroad within the State.

"Section 6. That the rolling stock of persons, firms, partnerships, companies, associations or corporations subject to the additional tax levied by the foregoing section shall be assessed at actual cash value by the Louisiana Tax Commission upon an assessment roll to be prepared by it, and the taxes levied by Section 1 and Section 5 of this act shall be extended upon such roll by the said Louisiana Tax Commission. * * *"

"Section 7. That it shall be the duty of the Sheriff and Ex Officio Tax Collector of the Parish of East Baton Rouge to collect the taxes extended upon the roll so made and filed in his office by the Louisiana Tax Commission, and make settlement with the State Auditor and State Treasurer as provided by law for other State taxes collected by him."

The method adopted by the State of Louisiana in determining the value of the property upon which was assessed said tax of $5\frac{1}{4}$ mills and the tax of 25 mills, is as follows: it takes the number of miles traveled in the State of Louisiana by the tank cars of each of the plaintiffs and divides that figure by the number of miles traveled by that plaintiff's tank cars throughout the United States, multiplying the result thereof by the number of cars owned by that plaintiff. The number so obtained is established as the number of cars of that plaintiff allocated to and taxable in Louisiana. (R. 4, 15.)

The plaintiffs made no objection to the tax of $5\frac{1}{4}$ mills and paid the same for the years 1922 and 1923. (R. 5, 23). They objected to and refused to pay the tax of 25 mills levied by virtue of Section 5, Act 109 of 1921.

Local taxes in Louisiana are assessed in the parishes where the person or corporation is domiciled. It was stipulated that the total of local taxes levied by the local authorities in some of the parishes exceeded the state tax of 25 mills imposed by Sec. 5 of Act 109 of 1921 upon the property of plaintiffs, and that in some parishes the total of such local taxes was less than said state tax. (R. 23)

An analysis of the Report of the Louisiana Tax Commission (Side folio pp. 33-85, inserted in transcript of Record

between pp. 22 and 23), shows that out of 64 parishes, 7 assessed total taxes in excess of 25 mills, and the other 57 assessed total taxes less than 25 mills. This report also shows that the average rate of all the parish taxes for 1922, including poll tax, per capita and vehicle, dog and forced railroad taxes, was 21 mills, and deducting poll tax, per capita and vehicle, dog and forced railroad taxes, it was 20.9 mills.

By the statutes of Louisiana (Act #9, Sec. 5, approved July 24, 1917) a foreign corporation may declare a domicile in any parish of Louisiana it selects, and upon declaration of such domicile it becomes subject to the local taxes of that parish and to the general state tax of $5\frac{1}{4}$ mills and to no other taxes. In order to declare a domicile within the State of Louisiana within the meaning of Section 5, Act 109 of 1921, the State of Louisiana requires a foreign corporation to file with the Secretary of State a certified copy of its articles of incorporation and to appoint a resident agent within the State upon whom process may be served.

Under Section 5 of Act 109 of 1921, the annual state tax of 25 mills is levied only against non-resident persons or corporations having no domicile within the State of Louisiana and operating rolling stock over railroads in Louisiana. This tax is not imposed upon residents of Louisiana operating rolling stock in that State, or upon non-residents who have declared a domicile in Louisiana. The only state tax which residents of Louisiana, or non-residents who have declared a domicile are compelled to pay is the general state tax of $5\frac{1}{4}$ mills imposed by Section 1, Act 109 of 1921.

Plaintiffs refused to pay the tax of 25 mills and the Sheriff of Baton Rouge notified them that he would seize and sell sufficient of their tank cars to satisfy the tax, and thereupon plaintiffs filed their bill.

Plaintiffs' contentions here are the same as were made in the lower court, and which are above set forth.

BRIEF.

I.

Section 5, Act 109, 1921, of Louisiana is unconstitutional and void because it interferes with, regulates, and imposes a burden upon the interstate commerce of the plaintiffs in violation of Section 8, Article 1 of the Constitution of the United States.

(a) The real purpose of this Act, although disguised in form, is to compel a non-resident doing interstate business in Louisiana to declare a domicile there. A state has no right, under the United States Constitution, to require a non-resident person or corporation to procure a license or declare a domicile for the privilege of engaging in interstate commerce within the confines of that state, and a state law, no matter what its form, which in effect does that, is unconstitutional and void.

Alpha Portland Cement Company v. Massachusetts,
69 L. Ed. (Adv. Sheets June 1, 1925).

International Text Book Co. v. Pigg, 217 U. S. 91;
54 L. Ed. 678.

Buck Stove & Range Co. v. Vickers, 226 U. S. 205;
57 L. Ed. 189.

Sioux Remedy Co. v. Cope, 235 U. S. 197; 59 L. Ed.
193.

Crutcher v. Kentucky, 141 U. S. 47; 35 L. Ed. 649.

The Horn Silver Mining Co. v. The State of New York, 143 U. S. 305; 36 L. Ed. 164.

Dahnke-Walker Milling Co. v. Bondurant, 257 U. S.
282; 66 L. Ed. 239.

Barrett v. New York, 232 U. S. 14; 58 L. Ed. 483.

Looney v. Crane Co., 245 U. S. 178; 62 L. Ed. 230.

Crenshaw v. Arkansas, 227 U. S. 389; 57 L. Ed. 565.
McCall v. State of California, 136 U. S. 104; 34 L. Ed. 391.

Pensacola Telegraph Co. v. Western Union Telegraph Co., 96 U. S. 1; 24 L. Ed. 708.

Western Union Telegraph Co. v. Kansas, ex rel. Coleman, 216 U. S. 1; 54 L. Ed. 355.

Pullman Co. v. Kansas, 216 U. S. 56; 54 L. Ed. 378.

International Paper Co. v. Massachusetts, 246 U. S. 135; 62 L. Ed. 624.

12 Corpus Juris, 104.

Fletcher on Corporations, Vol. 8, p. 9516, *et seq.*

Defendant contends that the 25 mills tax levied under Section 5, Act 109 is a property tax. Plaintiffs submit that it is a property tax in name only; that it is an indirect method of levying a license tax for the privilege of doing interstate commerce within the State of Louisiana. In practical effect this tax imposes a penalty, in the form of a property tax, upon a non-resident person or corporation engaged in interstate commerce because that person or corporation has not declared a domicile in Louisiana. It is merely an ingenious method of compelling a person or corporation desiring to engage in interstate commerce in Louisiana to declare a domicile, or, in effect, to take out a license to engage in that business. As such, it is a burden upon interstate commerce and unconstitutional.

Plaintiffs, or any other non-residents engaged in interstate commerce, may, if they desire, declare a domicile within any parish in Louisiana. As soon as they do, the only tax to which they are subject is the state tax of $5\frac{1}{4}$ mills and the local taxes. (Sec. 5, Act 9, 1917.) Plaintiffs, therefore, by declaring a domicile in a parish having a low tax rate—East Baton Rouge, for instance, where the total local taxes are a little less than 9 mills, would immediately and

automatically release themselves from the imposition of the 25 mill tax. Instead of being taxed on their property at the rate of $30\frac{1}{4}$ mills they would be taxed at the rate of $5\frac{1}{4}$ plus a little less than 9, or a trifle less than $14\frac{1}{4}$ mills. It is submitted, therefore, that it is evident that the purpose and intent of Section 5, Act 109 of 1921, is to compel non-resident owners of rolling stock engaged in interstate commerce to declare a domicile in Louisiana, and to penalize them for the privilege of engaging in interstate commerce within Louisiana if they refuse to subject themselves to the dominion of Louisiana by declaring a domicile.

That being its purpose and intent, the tax is not a property tax, but is a license tax for the privilege of engaging in interstate commerce, and as such, is void.

(b) The right of a state to tax the rolling stock of non-resident persons and corporations when such property is employed within the state, has long been recognized by this Court. We submit, however, that a tax which is intended to affect and does affect only those persons and corporations engaged in interstate commerce who have failed or refused to declare a domicile in Louisiana, is not a property tax within the rule laid down by the decisions of this Court, and is nothing but a special tax, imposed upon non-resident owners of rolling stock engaged in interstate commerce who have refused to declare a domicile in Louisiana, for the privilege of engaging in interstate commerce in Louisiana.

(c) Assuming, however, that Section 5, Act 109 of 1921, imposes a property tax and not a special license tax, yet it violates the commerce clause of the United States Constitution, because it places a burden upon the interstate commerce of the plaintiffs by discriminating against the property of the plaintiffs, and the ground of that discrimination is solely the foreign character of their property.

I. M. Darnell & Son Co. v. Memphis, 208 U. S. 113; 52 L. Ed. 413.

Brimmer v. Rebman, 138 U. S. 78; 34 L. Ed. 862.
Walling v. Michigan, 116 U. S. 446; 29 L. Ed. 691.
Guy v. Baltimore, 100 U. S. 434; 25 L. Ed. 743.
Welton v. Missouri, 91 U. S. 275; 23 L. Ed. 347.
Ward v. Maryland, 79 U. S. 418; 20 L. Ed. 449.
Cook v. Pennsylvania, 97 U. S. 566; 24 L. Ed. 1015.
Lyng v. Michigan, 135 U. S. 161; 34 L. Ed. 150.

The State of Louisiana has the right to tax the plaintiffs' property, including their tank cars, engaged in interstate commerce, but it does not have the right to impose a higher tax on that property, merely because the plaintiffs are non-residents, than is imposed on the same kind of property owned by residents, or by non-residents who have declared a domicile. The only persons affected by this tax are non-resident owners of rolling stock engaged in interstate commerce, because non-residents engaged in intrastate commerce are doing business within the state and therefore must be licensed or domiciled therein. The tax, therefore, upon its face discriminates against non-resident owners of rolling stock who are engaged in interstate commerce in Louisiana, and as such clearly places a burden upon interstate commerce, in violation of the commerce clause of the United States Constitution and the settled interpretation of that clause by this Court.

This Court, in its decision in the case of *Pullman Palace Car Co. v. Pennsylvania*, 141 U. S. 18, 35 L. Ed. 613, and in every decision subsequent thereto, has emphasized that a state tax upon the instrumentalities of interstate commerce must be strictly non-discriminatory, and that if it is not, it is void, because it places a burden upon interstate commerce. The general tax of 5¼ mills adheres to that rule; it is non-discriminatory. The tax of 25 mills violates that rule; it is discriminatory.

(d) Instead of the question here presented being frivolous and having been settled adversely to plaintiffs' contention, (as defendant states in her brief on this motion) the question has never been decided by this Court and plaintiffs' position is strictly in line with the principles heretofore laid down by this Court.

The only answer made by the defendant to the plainly discriminatory character of the tax complained of, is that the local taxes placed upon residents, or non-residents who have declared a domicile, are, upon the average, equal to the tax here complained of. However, there is no case of this Court to the effect that a state tax which upon its face discriminates against a non-resident engaged in interstate commerce and therefore *prima facie* places a burden upon interstate commerce, is valid and constitutional because of the fact that local taxes levied upon residents, or those not engaged in interstate commerce, are as high as the tax complained of.

As we shall hereafter point out, the local taxes of Louisiana do not, for various reasons, remove the discrimination against plaintiffs or other non-residents in the same class. However, even the contention that they do remove the discrimination is a new question which has never been determined by this Court, or any United States Court of Appeals.

II.

Section 5, Act 109 of 1921, of the laws of Louisiana unfairly discriminates between resident owners of rolling stock and non-resident owners engaged in interstate commerce and therefore violates Section 1 of the 14th Amendment to the United States Constitution.

Southern Ry. Co. v. Greene, 216 U. S. 400, 54 L. Ed. 536.

Ward v. Maryland, 79 U. S. 418, 20 L. Ed. 449.

Chalker v. Birmingham & N. W. Ry. Co., 249 U. S. 522, 63 L. Ed. 749.

Travis v. Yale & Towne Mfg. Co., 252 U. S. 60; 64 L. Ed. 460, affirming 262 Fed. 576.

Leecraft v. Texas Co., 281 Fed. 918.

By the well settled interpretation of the 14th Amendment made by this Court, it is no longer open to question that "equal protection of the laws" means that a foreign corporation engaged in interstate commerce shall not be more heavily burdened by the taxes of a certain state than are the residents of that state. The statute here under consideration violates this principle. Plaintiffs have a right to engage in interstate commerce in Louisiana on equal terms with any other person or corporation in that state. The statute complained of prevents them. It imposes upon plaintiffs, by reason of the fact that they are non-resident owners of rolling stock and have failed or refused to declare a domicile in Louisiana, a tax of 25 mills, in addition to the general state tax of 5¼ mills. No tax of 25 mills is imposed upon the residents of Louisiana or on non-residents who have declared a domicile. This statute is the first one of its kind that has been passed by any state legislature, and there is, therefore, no case that we know of, outside of the decision of the judge below and that of the Supreme Court of Louisiana in *Union Tank Line Co. v. Day*, 156 La. 1071; 101 So., 581, which passes directly upon the question here involved. But the cases above cited announce the principles applicable to the contention here made by plaintiffs—that the statute discriminates against the plaintiffs and is therefore in violation of the 14th Amendment.

It is defendant's contention that the discriminatory nature of this tax is emasculated by the fact that residents of Louisiana or non-residents who have declared a domicile, must pay local taxes, and that the local taxes average approximately 25 mills.

It is submitted that this position is neither sound in fact nor in principle. An analysis of the Louisiana Tax Report (R. side folio pages 33-85 inserted between R. pp. 22 and 23) shows that only 7 out of 64 of the parishes of Louisiana have a total tax rate equal to 25 mills, and that the average of the total tax of the 64 parishes of Louisiana is not approximately 25 mills, but is, at the maximum, 21 mills.

It is therefore clear that the purpose of the legislature in levying the tax of 25 mills upon non-resident owners of rolling stock engaged in interstate commerce who do not declare a domicile in Louisiana, is not to make the burden of such non-residents equal to the burden of residents, or of non-residents who do declare a domicile. Its purpose, on the contrary, is twofold: (1) to compel non-resident owners of rolling stock engaged in interstate commerce to declare a domicile in Louisiana, and submit themselves to the dominion of that state, and (2) to penalize them for failure to do so.

It is further submitted that even if the average rate of the total local taxes is approximately equal to the tax complained (which it is not) the discriminatory character of the act complained of is, in principle, not relieved by that fact. There is no case supporting the view that a state tax discriminatory upon its face against non-residents engaged in interstate commerce and therefore *prima facie* in violation of the 14th Amendment of the Constitution of the United States, becomes constitutional merely because the average taxes levied upon residents equalize the burden between residents and the non-residents, who claim they are discriminated against. On principle, the theory that the tax is thus made valid, is not sound. Such a theory enlarges the danger of discrimination by the states against non-residents engaged in interstate commerce. It is opposed to the fundamentals of taxation. The tax levied by a taxing body should be in some reasonable proportion to the benefit given by that body to the taxpayer. The State of Louisiana

gives no more protection or other benefit to plaintiffs than it does to any other taxpayer in Louisiana and the measure of the protection is, therefore, the general state tax of $5\frac{1}{4}$ mills. The local taxes, in theory, at least, measure the protection given by each individual local taxing body to the taxpayer located within that body. But no parish or municipality in Louisiana is called upon nor in fact does give protection or any other benefit to the plaintiffs. Therefore the plaintiffs pay the State of Louisiana, if this 25 mills tax is valid, approximately six times the amount that a resident engaged in interstate commerce pays for the same protection and the same benefit.

The statute complained of, therefore, deprives the plaintiffs and others in a like situation, of the equal protection of the laws, and is, therefore, in violation of the 14th Amendment to the United States Constitution.

III.

Section 5, Act 109 of 1921, Louisiana, violates Section 1 of Article 10 of the Louisiana Constitution, 1921, providing that "all taxes shall be uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax," and the statute is therefore void.

(a) This Court has the right to declare unconstitutional and void a state statute which is in violation of a state constitution when other questions are involved in the case, which confer jurisdiction upon this Court.

Greene v. Louisville & I. R. Co., 244 U. S. 499; 61 L. Ed. 1280, 1286, 1288.

Louisville & N. R. Co. v. Greene, 244 U. S. 522; 61 L. Ed. 1291, 1298.

(b) The imposition of a higher state tax upon non-domiciled non-residents than upon domiciled non-residents violates

the constitutional provision requiring uniformity upon the same class of subjects throughout the territorial limits of the authority levying the tax.

Smith v. Mahoney, Sheriff, 22 Ariz. 342; 197 Pac. 704.

Mutual Reserve Fund Life Association v. City Council of Augusta, 109 Ga. 73; 35 S. E. 71.

Board of Commissioners of Kiowa County v. Dunn, 21 Colo. 185; 40 Pac. 357.

In re Page, 60 Kan. 842; 58 Pac. 478.

Raydure v. Board of Supervisors of Estill County, 183 Ky. 84; 209 S. W. 19.

Succession of Amat., 18 La. Ann. Rep. 403.

McGuire v. Parker, 32 La. Ann. Rep. 832.

Morgan v. State, 140 Ga. 202; 78 S. E. 807.

Sprague v. Fletcher, 69 Vt. 69; 37 Atl. 239.

Town of Farmington v. Downing, 67 N. H. 441; 30 Atl. 345.

As applied to the plaintiffs, the words "same class of subjects" in Section 1 of Article 10 of the Louisiana constitution, must include all persons and corporations owning and operating rolling stock. Therefore, all persons and corporations owning and operating rolling stock within the State of Louisiana must be taxed uniformly by the state. The words "throughout the territorial limits of the authority levying the tax" must mean the State of Louisiana. When the state tax throughout the State of Louisiana is $5\frac{1}{4}$ mills upon residents owning rolling stock and non-residents owning rolling stock who have declared a domicile in Louisiana, and is $30\frac{1}{4}$ mills throughout the state upon non-residents owning rolling stock who have not declared a domicile in Louisiana, then the taxes are not uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax.

This point was raised in the case of

Union Tank Car Co. v. Day, 156 La. 1071; 101 Sou.
581, 584.

The Supreme Court of Louisiana there held that Section 1 of Article 10 of the state constitution was not violated by this statute because the state tax of 25 mills was in lieu of local taxes and was based upon the general average of local taxes.

This position, even if we assume it to be based upon true facts, is no answer at all. Uniformity of a state tax is not sustained by a "general average" of local taxes. If the tax complained of is valid, plaintiffs will have to pay a total tax of 30- $\frac{1}{4}$ mills. A resident corporation in the same business, or a foreign corporation which has declared a domicile, would pay a total tax, if domiciled in East Baton Rouge, of approximately 14 mills, or if domiciled in the Parish of Acadia, a little less than 23 mills. There is no uniformity between a tax of 30- $\frac{1}{4}$ mills and a tax of 23 or 14 mills.

CONCLUSION.

For the foregoing reasons, it is respectfully submitted that Section 5 of Act 109 of 1921 of the Laws of Louisiana is unconstitutional and void; that the propositions of law upon which this contention is based are of vital importance; that this appeal has not been taken for delay, and that therefore, the motion of the defendant to affirm or dismiss the decree of the District Court should be denied.

Respectfully submitted,

ELIAS MAYER,
SIGMUND W. DAVID,
EDWIN T. MERRICK,

Solicitors for Plaintiffs (Appellants)

Office Supreme Court, U. S.

FILED

DEC 30 1925

WM. R. STANSBURY
CLERK

IN THE

Supreme Court of the United States

OCTOBER TERM, A. D. 1925.

No. 162

GENERAL AMERICAN TANK CAR CORPORATION, ELLIOTT JONES & COMPANY, Inc., MARLAND REFINING COMPANY, et al.,

Appellants,

vs.

EUDORA S. DAY, Sheriff and Ex Officio Tax Collector for the Parish of East Baton Rouge, State of Louisiana,

Appellee.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES,
FOR THE EASTERN DISTRICT OF LOUISIANA.

BRIEF ON BEHALF OF APPELLANTS.

ELIAS MAYER,
SIGMUND W. DAVID,
EDWIN T. MERRICK,
Solicitors for Appellants.

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IN THE
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Appellants,

vs.

EUDORA S. DAY, SHERIFF AND EX OFFICIO TAX COLLECTOR
FOR THE PARISH OF EAST BATON ROUGE, STATE OF LOUISIANA,

Appellee.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR
THE EASTERN DISTRICT OF LOUISIANA.

BRIEF ON BEHALF OF APPELLANTS.

May it Please the Court:

There is no official report of the opinion delivered by the court below. The court's opinion was filed May 10, 1924 and appears in the transcript of record, pages 24 to 26.

This is a direct appeal to this Court from the decree of the District Court of the United States for the Eastern District

of Louisiana, filed May 15, 1924 (R. 26), dismissing, for want of equity, the bill of complaint of appellants (hereinafter called the plaintiffs) for an injunction to restrain appellee,* (hereinafter called defendant) from collecting, by seizure of plaintiffs' tank cars, a certain tax assessed against plaintiffs by the State of Louisiana for state purposes. (R. 24, 26).

The plaintiff, General American Tank Car Corporation is a corporation and citizen of West Virginia, the plaintiff, Elliott Jones & Company, Inc. is a corporation and citizen of Texas, the plaintiff, Marland Refining Company is a corporation and citizen of Oklahoma, the plaintiffs, North American Oil & Refining Company and Barnsdall Refining Corporation are corporations and citizens of Delaware; the defendant is a resident and citizen of Louisiana. (Rec. 1, 15, 19). The tax of which the plaintiff, General American Tank Car Corporation complained amounted to \$1,848.30 for 1922 (R. 4) and \$4,859.00 for 1923 (R. 19.) The taxes of which the other plaintiffs complained were of diverse amounts and the correctness of the amount in controversy was admitted by the defendant. (R. 15).

It was the contention of the plaintiffs in the District Court that the tax and Sections 5, 6 and 7, Act 109, Laws of Louisiana, 1921, by virtue of which the tax complained of was imposed upon the plaintiffs, are unconstitutional and void because (1) they interfere with, regulate and impose a burden upon the interstate commerce of the plaintiffs in violation of Section 8, Article I of the Constitution of the United States; (2) they deny the plaintiffs the equal protection of the laws of Louisiana in violation of Section 1 of the 14th Amendment

(*) The original defendant, Robert B. Day, died during the pendency of these proceedings in the District Court, and his successor, Eudora S. Day, was substituted as the defendant. (R. 24).

to the Constitution of the United States because they unfairly discriminate between residents or domiciled non-residents of Louisiana, and non-residents engaged in interstate commerce who have not established a domicile there; and (3) because they are in violation of and in contravention to Section 1 of Article 10 of the Constitution of Louisiana of 1921, which provides that "all taxes shall be uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only." (R. 6, 25.)

The District Court overruled all of plaintiffs' contentions and dismissed plaintiffs' bill for want of equity. (R. 24-26.) A direct appeal was thereupon taken to this Court from the decree of the District Court, by virtue of and pursuant to Judicial Code, Section 238, as amended (36 Stat. at L. 1157, Chap 231, U. S. Comp St. 1916, Sec. 1215.) The jurisdiction of this Court upon this appeal is sustained in the following cases:

Hays v. Port of Seattle, 251 U. S. 233; 64 L. Ed. 243.
Arkadelphia Milling Co. v. St. Louis S. W. Ry. Co.,
 249 U. S. 134; 63 L. Ed. 517.

Davis & Farnum Mfg. Co. v. City of Los Angeles,
 189 U. S. 207; 47 L. Ed. 778.

This suit is between citizens of different states, arises under the Constitution of the United States, and the matter in controversy, exclusive of interest and costs, exceeds the sum or value of \$3,000.00. (R. 5-9, 20-21, 24-25.) The District Court, therefore, had jurisdiction, and no question of its lack of jurisdiction has been raised by defendant.

There is no conflict in the evidence. The case was tried upon plaintiffs' original and supplemental complaints (Rec. 1-13, 19-21); defendant's answer (R. 14-18), a written stipulation of the facts (R. 22-23, including side folio pages 33-85 inserted between R. pp. 22 and 23) and certain oral stipulations and admissions (R. 22).

STATEMENT OF THE CASE.

Plaintiffs are all corporations organized and existing under the laws of states other than Louisiana, and are not domiciled or licensed to do business in Louisiana. (Rec. 1, 22.) Plaintiffs operate tank cars, and their business is nationwide in scope. During 1922 and 1923 approximately 90% of all the movements of plaintiffs' tank cars within the state of Louisiana were in interstate commerce, and no particular tank car of any of the plaintiffs during said time was confined exclusively to travel in intra-state commerce; plaintiffs had no cars or any other property during said years permanently located in Louisiana; all of the cars which were in Louisiana at any time in 1922 or 1923 were engaged in the transportation of oil and kindred products from state to state, and the cars were operated in Louisiana in interstate transportation. (R. 2, 15, 23.)

Section 1, Act 109 of 1921, Laws of Louisiana, levies an annual state tax of $5\frac{1}{4}$ mills on all property within the State of Louisiana, including rolling stock of non-resident persons and corporations having no domicile in Louisiana.

Said Section 1 is as follows:

"Be it enacted by the Legislature of Louisiana, That for the calendar year one thousand nine hundred and twenty-two (1922), A. D., and each succeeding calendar year, there are hereby levied for State purposes, annual taxes amounting in the aggregate to five and one-quarter mills ($.005\frac{1}{4}$) on the dollar of the assessed value of all property situated within the State of Louisiana, except such as is especially exempted from taxation by law, and all property subject to taxation shall be assessed for State purposes, as herein provided, at actual cash value."

In addition to the tax of $5\frac{1}{4}$ mills, plaintiffs were assessed upon their tank cars allocated to Louisiana an additional State tax of 25 mills on the dollar of the assessed value of said tank cars, by virtue of Sections 5, 6 and 7 of said Act 109, of 1921, the pertinent parts of which are as follows:

"Section 5. That in addition to the taxes levied in the amount and for the purposes designated in the foregoing sections of this act there is hereby levied for the calendar year one thousand nine hundred and twenty-two (1922) A. D., and each succeeding calendar year, for state purposes, to be paid into the General Fund, an annual tax of twenty-five mills (.025) on the dollar of the assessed value of all rolling stock of non-resident persons, firms, partnerships, companies, associations or corporations, having no domicile in the State of Louisiana, operated over any railroad in the State of Louisiana within or during any year for which such tax is levied; and the terms 'rolling stock' as used herein shall include any kind of locomotive or sleeping car used for freight or passenger purposes that may be so operated over any railroad within the State.

"Section 6. That the rolling stock of persons, firms, partnerships, companies, associations or corporations subject to the additional tax levied by the foregoing section shall be assessed at actual cash value by the Louisiana Tax Commission upon an assessment roll to be prepared by it, and the taxes levied by Section 1 and Section 5 of this act shall be extended upon such roll by the said Louisiana Tax Commission. * * *"

"Section 7. That it shall be the duty of the Sheriff and Ex Officio Tax Collector of the Parish of East Baton Rouge to collect the taxes extended upon the roll so made and filed in his office by the Louisiana Tax Commission, and make settlement with the State Auditor and State Treasurer as provided by law for other State taxes collected by him."

Plaintiffs' supplemental bill of complaint prayed the Court to restrain collection of the taxes for 1922 and 1923 assessed by virtue of said Sections 5, 6 and 7. (R. 19, 21.)

The method adopted by the State of Louisiana in determining the value of the rolling stock upon which was assessed said tax of $5\frac{1}{4}$ mills and the tax of 25 mills, was as follows: it took the number of miles traveled in the State of Louisiana by the tank cars of each of the plaintiffs and divided that figure by the number of miles traveled by that plaintiff's tank cars throughout the United States and multiplied the result thereof by the number of cars owned by that plaintiff. The number so obtained was established as the number of cars of that plaintiff allocated to and taxable in Louisiana, and was multiplied by the value of each car. (R. 4, 15.)

The plaintiffs made no objection to the tax of $5\frac{1}{4}$ mills and paid the same for the years 1922 and 1923. (R. 5, 23). They objected to and refused to pay the tax of 25 mills for said years levied by virtue of Sections 5, 6 and 7, Act 109 of 1921.

Taxes in Louisiana, other than State taxes, are assessed in the parishes where the person or corporation is domiciled. It was stipulated that the total of all parish and local taxes, levied by the parish and other local authorities, exceeded in some of the parishes the special state tax of 25 mills imposed by Section 5 of Act 109 of 1921 upon the property of the plaintiffs and that in some parishes the total of all parish and local taxes was less than said special state tax of 25 mills (R. 23).

The report of the Louisiana Tax Commission for 1922 was admitted in evidence by stipulation (R. 22, 23). An analysis of this report (Side folio pp. 33-85, inserted in record between pp. 22 and 23), tabulating the total parish and local taxes assessed in each of the sixty-four parishes of Louisiana, shows that in only seven parishes were the total parish and local taxes in excess of 25 mills and that in the other fifty-seven parishes the total parish and local taxes were less than 25 mills. An analysis of this report also shows that the average rate of all parish and local taxes for 1922, including poll tax, per capita, vehicle, dog and forced railroad taxes was

21 mills, and deducting poll tax, per capita, dog, vehicle and forced railroad taxes, it was 20.9 mills. An analysis of the report of the Louisiana Tax Commission, is attached to this brief as Appendix A. (p. 48.)

By the statutes of Louisiana, Sec. 5, Act No. 9 of 1917, (Appendix B p. 49) a foreign corporation may declare a domicile in any parish of Louisiana it selects, and upon declaration of such domicile it becomes subject to the local taxes of that parish and to the general state tax of $5\frac{1}{4}$ mills and to no other taxes. In order to declare a domicile within the State of Louisiana within the meaning of Section 5, Act 109 of 1921, the State of Louisiana requires a foreign corporation to file with the Secretary of State a certified copy of its articles of incorporation and to appoint a resident agent within the State upon whom process may be served.

It is undisputed that this special annual state tax of 25 mills levied by virtue of Section 5 of Act 109 of 1921 is not imposed upon any property whatsoever, within the State of Louisiana, except upon the rolling stock of non-resident persons or corporations having no domicile within the State of Louisiana. This tax is not imposed upon residents of Louisiana or the rolling stock of residents operated in that State or upon non-residents or the rolling stock of non-residents who have declared a domicile in Louisiana. The only State tax which residents of Louisiana, or non-residents who have declared a domicile are compelled to pay upon any property is the general State tax of $5\frac{1}{4}$ mills imposed by Section 1, Act 109, of 1921.

Plaintiffs refused to pay the tax of 25 mills levied on their rolling stock and the Sheriff of East Baton Rouge notified them he would seize and sell sufficient of their tank cars to satisfy the tax. Thereupon plaintiffs filed their bill. (R. 7, 16, 20).

Specification of Errors.

(1) Error of said District Court in holding that the imposition of the Special State tax of 25 mills against the property of plaintiffs for the years 1922 and 1923 by virtue of Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana does not interfere with, regulate, and impose a burden upon the interstate commerce of the plaintiffs and is not in violation of Clause 3 of Section 8, Article 1 of the Constitution of the United States providing: "Congress shall have power * * * to regulate commerce with foreign nations, and among the several states and with the Indian tribes."

2. Error of said District Court in holding that the imposition of the Special State tax of 25 mills against the property of plaintiffs for the years 1922 and 1923 by virtue of said Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana does not unfairly discriminate between residents of Louisiana and plaintiffs who are non-residents of Louisiana, operating rolling stock in said State and engaged in interstate commerce in the operation of said rolling stock, and does not deny to the plaintiffs the equal protection of the laws given them by virtue of Section 1 of the Fourteenth Amendment of the United States Constitution, providing: "Nor shall any State deny to any person within its jurisdiction the equal protection of the laws", and does not violate said Section 1 of said Fourteenth Amendment.

(3) Error of said District Court in holding that the Special State tax of 25 mills for the years 1922 and 1923 imposed by virtue of and pursuant to said Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana is legal and valid, and that said tax and those parts of Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana authorizing the imposition of said tax are not unconstitutional and void because in violation of Section 1 of the Fourteenth Amendment of the United States

Constitution and Clause 3 of Section 8 of Article 1 of the United States Constitution.

(4) Error of said District Court in holding that the imposition of the Special State tax of 25 mills against the property of plaintiffs for the years 1922 and 1923 by virtue of Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana is not in contravention to and does not violate Section 1, Article 10 of the Constitution of Louisiana, 1921, providing: "All taxes shall be uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only."

(5) Error of said District Court in holding that the Special State tax of 25 mills imposed against the property of the plaintiffs for the years 1922 and 1923 by virtue of and pursuant to said Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana is uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax, and that said tax and those parts of Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana authorizing the imposition of said tax are not in violation of Section 1 of Article 10 of the Constitution of Louisiana, 1921, providing: "All taxes shall be uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only."

(6) Error of the United States District Court for the Eastern District of Louisiana in entering its order and decree of May 15, 1924 dismissing plaintiffs' bill of complaint and in refusing to enjoin, in accordance with the prayer of said bill of complaint and supplemental bill of complaint, the collection of the tax for 1922 and 1923 levied against the property of the plaintiffs, in accordance with and pursuant to Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana.

SUMMARY OF THE ARGUMENT.

I.

The special State tax of 25 mills imposed upon the property of the plaintiffs by virtue of and pursuant to Sections 5, 6 and 7, Act 109, 1921 of Louisiana is unconstitutional and void because it interferes with, regulates and imposes a burden upon the interstate commerce of the plaintiffs, in violation of Section 8, Article 1 of the Constitution of the United States.

(a) The real purpose of this tax and the law of Louisiana authorizing the same, although disguised in form, is to compel a non-resident doing interstate business in Louisiana to declare a domicile there. A State has no right to require a non-resident person or corporation to procure a license or declare a domicile for the privilege of engaging in interstate commerce within the confines of that State, and a State tax or a State law, no matter what its form, which in effect does that, violates the Commerce Clause of the United States Constitution and is unconstitutional and void.

Alpha Portland Cement Company v. Massachusetts,
69 L. Ed. (Adv. Sheets June 1, 1925).

International Text Book Co. v. Pigg, 217 U. S. 91;
54 L. Ed. 678.

Buck Stove & Range Co. v. Vickers, 226 U. S. 205;
57 L. Ed. 189.

Sioux Remedy Co. v. Cope, 235 U. S. 197; 59 L. Ed.
193.

Crutcher v. Kentucky, 141 U. S. 47; 35 L. Ed. 649.

The Horn Silver Mining Co. v. The State of New York, 143 U. S. 305; 36 L. Ed. 164.

Dahnke-Walker Milling Co. v. Bondurant, 257 U. S. 282; 66 L. Ed. 239.

Barrett v. New York, 232 U. S. 14; 58 L. Ed. 483.

Looney v. Crane Co., 245 U. S. 178; 62 L. Ed. 230.

Crenshaw v. Arkansas, 227 U. S. 389; 57 L. Ed. 565.

McCall v. State of California, 136 U. S. 104; 34 L. Ed. 391.

Pensacola Telegraph Co. v. Western Union Telegraph Co., 96 U. S. 1; 24 L. Ed. 708.

12 Corpus Juris, 104.

Fletcher on Corporations, Vol. 8, p. 9516, *et seq.*

(b) The right of a State to tax the rolling stock of non-resident persons and corporations when such property is employed within the State has long been recognized by this Court. But a tax which is intended to affect and does affect the rolling stock of only those persons and corporations engaged in interstate commerce who have failed or refused to declare a domicile in Louisiana is not a property tax within the rule laid down by the decisions of this Court, and is nothing but a special tax imposed upon non-domiciled, non-resident owners of rolling stock engaged in interstate commerce, for the privilege of engaging in interstate commerce in Louisiana, and therefore violates the Commerce Clause of the United States Constitution and is unconstitutional and void.

Looney v. Crane Co., 245 U. S. 178; 62 L. Ed. 230.

Western Union Telegraph Co. v. Kansas, ex rel.

Coleman, 216 U. S. 1; 54 L. Ed. 355.

Pullman Co. v. Kansas, 216 U. S. 56; 54 L. Ed. 378.

International Paper Co v. Massachusetts, 246 U. S. 135; 62 L. Ed. 624.

(c) Assuming, however, that the special State tax of 25 mills imposed by virtue of and pursuant to Sections 5, 6 and

7, Act 109, 1921 of Louisiana is a property tax and not a special license tax, yet it violates the Commerce Clause of the United States Constitution because it places a burden upon the interstate commerce of the plaintiffs by discriminating against the property of the plaintiffs, and the ground of that discrimination is solely the fact that the plaintiffs are non-resident corporations who have not declared a domicile in Louisiana.

I. M. Darnell & Son Co. v. Memphis, 208 U. S. 113; 52 L. Ed. 413.

Brimmer v. Rebman, 138 U. S. 78; 34 L. Ed. 862.

Walling v. Michigan, 116 U. S. 446; 29 L. Ed. 691.

Guy v. Baltimore, 100 U. S. 434; 25 L. Ed. 743.

Welton v. Missouri, 91 U. S. 275; 23 L. Ed. 347.

Ward v. Maryland, 79 U. S. 418; 20 L. Ed. 449.

Cook v. Pennsylvania, 97 U. S. 566; 24 L. Ed. 1015.

Lyng v. Michigan, 135 U. S. 161; 34 L. Ed. 150.

II.

The special State tax of 25 mills imposed by virtue of and pursuant to Sections 5, 6 and 7, Act 109, 1921 of Louisiana upon rolling stock only of non-residents who are not domiciled in Louisiana, unfairly discriminates against said non-residents, and therefore violates Section 1 of the Fourteenth Amendment of the United States Constitution.

Southern Ry. Co. v. Greene, 216 U. S. 400; 54 L. Ed. 536.

Bethlehem Motors Corp. v. Flynt, 256 U. S. 421; 65 L. Ed. 1029.

Ward v. Maryland, 79 U. S. 418; 20 L. Ed. 449.

Chalker v. Birmingham & N. W. Ry. Co., 249 U. S. 522; 63 L. Ed. 749.

Travis v. Yale & Towne Mfg. Co., 252 U. S. 60; 64 L. Ed. 460, affirming 262 Fed. 576.

Leecraft v. Texas Co., 281 Fed. 918.

(a) Section 1, Act 109 of 1921 of the Laws of Louisiana imposes a state tax of $5\frac{1}{4}$ mills upon the property, including rolling stock, of residents of Louisiana, of non-residents who have declared a domicile in Louisiana and of non-residents who have not declared a domicile. Section 5 of said Act imposes an additional state tax of 25 mills upon the rolling stock only of non-residents who have not declared a domicile in Louisiana. Said 25 mill tax, therefore, clearly discriminates against non-resident owners of rolling stock who have not declared a domicile in Louisiana. It therefore denies such non-residents (among whom are the plaintiffs) the "equal protection of the laws" guaranteed by the Fourteenth Amendment of the United States Constitution.

(b) It is defendant's contention that the discriminatory nature of the 25 mill tax is emasculated by the fact that residents of Louisiana and non-residents who have declared a domicile there must pay local taxes in addition to the $5\frac{1}{4}$ mill state tax, and that the local taxes average approximately 25 mills. This contention is unsound both in principle and in fact because:

- (1) The local taxes throughout Louisiana do not average approximately 25 mills.
- (2) The purpose of the 25 mill tax was not to equalize the burden of all taxes, state and local, upon non-residents who have not declared a domicile and upon residents of Louisiana or non-residents who have declared a domicile.
- (3) Even if the average of all local taxes is approximately 25 mills, and the purpose of the tax complained of is to equalize the burden between non-residents who have not declared a domicile and all others, the special tax is void because the amount or rate of local taxes upon residents of Louisiana or non-residents who have

declared a domicile does not remove, according to the fundamentals of taxation, the discriminatory character of the state tax of 25 mills imposed only upon non-residents who have not declared a domicile in Louisiana.

III.

Sections 5, 6 and 7 Act 109, 1921 of Louisiana and the 25 mill tax imposed upon the plaintiffs pursuant to said sections violate Section 1, Article 10 of the Louisiana Constitution, 1921, providing that: "All taxes shall be uniform throughout the territorial limits of the authority levying the tax," and are therefore void.

(a) This Court has the right to declare unconstitutional and void a State statute which is in violation of a State constitution when other questions are involved in the case, which confer jurisdiction upon this Court.

Greene v. Louisville & I. R. Co., 244 U. S. 499; 61 L. Ed. 1280, 1286, 1288.

Louisville & N. R. Co. v. Greene, 244 U. S. 522; 61 L. Ed. 1291, 1298.

(b) The imposition of a higher State tax upon non-domiciled non-residents than upon domiciled non-residents violates the constitutional provision requiring uniformity upon the same class of subjects throughout the territorial limits of the authority levying the tax.

Smith v. Mahoney, Sheriff, 22 Ariz., 342; 197 Pac. 704.

Mutual Reserve Fund Life Association v. City Council of Augusta, 109 Ga. 73; 35 S. E. 71.

Board of Commissioners of Kiowa County v. Dunn, 21 Colo. 185; 40 Pac. 357.

In re Page, 60 Kan. 842; 58 Pac. 478.

Raydure v. Board of Supervisors of Estill County,
183 Ky. 84; 209 S. W. 19.

Succession of Amat., 18 La. Ann. Rep. 403.

McGuire v. Parker, 32 La. Ann. Rep. 832.

Morgan v. State, 140 Ga. 202; 78 S. E. 807.

Sprague v. Fletcher, 69 Vt. 69; 37 Atl. 239.

Town of Farmington v. Downing, 67 N. H. 441; 30
Atl. 345.

ARGUMENT.

I.

The special State tax of 25 mills imposed upon the property of the plaintiffs by virtue of and pursuant to Sections 5, 6 and 7, Act 109, 1921 of Louisiana is unconstitutional and void because it interferes with, regulates and imposes a burden upon the interstate commerce of the plaintiffs, in violation of Section 8, Article 1 of the Constitution of the United States.

The only property of plaintiffs in Louisiana was rolling stock employed in interstate commerce. Defendant contends that the 25 mill tax imposed pursuant to and by virtue of Sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana imposed a tax upon the property of the plaintiffs, and therefore is simply a property tax. Plaintiffs submit that when this statute is examined and analyzed and its effect considered, it is apparent that the 25 mill tax is a property tax in name only. Upon analysis it is apparent that this statute was designed, and its purpose is, to compel a non-resident owner of rolling stock doing an interstate business in Louisiana to take out a license in Louisiana for the privilege of engaging in interstate commerce. The tax of 25 mills is levied upon the rolling stock *only of those persons or corporations who have not declared a domicile within the State of Louisiana*. Non-resident persons or corporations who do declare a domicile within the State of Louisiana are free from the imposition of this tax. In practical effect, therefore, this tax imposes a penalty in the form of a property tax upon a non-resident person or corporation engaged in

interstate commerce, because that person or corporation has not declared a domicile in Louisiana. It is merely an ingenious method of compelling a person or corporation engaged in interstate commerce in Louisiana to declare a domicile, or in effect, to take out a license to engage in that business.

Section 5, Act 109 does not in express words say that a non-resident person or corporation owning rolling stock cannot engage in interstate commerce in the State of Louisiana unless he or it declares a domicile, but it does say that if that person or corporation wishes to engage in interstate commerce in Louisiana without declaring a domicile, it must pay a premium or penalty in the form of an annual tax of 25 mills on its rolling stock, which tax is not imposed upon residents of Louisiana, or upon non-resident persons or corporations who have declared a domicile in Louisiana. In fact, therefore, no matter what the guise or form of the statute authorizing the tax, the statute imposes a penalty in the form of an annual 25 mill tax upon a non-resident person or corporation engaged in interstate commerce, because that person or corporation has not declared or will not declare a domicile in Louisiana.

It is submitted that not only is this the effect of this statute, but such was its purpose and intent. Plaintiffs or any other non-residents engaged in interstate commerce, may, if they desire, declare a domicile within any parish in Louisiana. As soon as they do, the only state tax to which they are subject is the state tax of $5\frac{1}{4}$ mills. It is true that they then also become subject to the local taxes (Section 5, Act 9, 1917, Louisiana; see Appendix B, p. 49). Plaintiffs, therefore, by declaring a domicile in a parish having a low tax rate—East Baton Rouge, for instance, where the total local taxes are a little less than 9 mills (see Appendix A, page 48), would immediately and automatically release themselves from the imposition of the 25 mill tax. Instead of being

taxed on their property at the rate of $30\frac{1}{4}$ mills, they would be subject to a state tax of $5\frac{1}{4}$ mills, plus local taxes of a little less than 9 mills, or in the aggregate a trifle less than $14\frac{1}{4}$ mills. If plaintiffs by declaring a domicile within a parish of Louisiana, in full compliance with the laws of Louisiana, can immediately cut their taxes in half, it must be evident that the purpose and intent of Section 5, Act 109 of 1921 is to compel non-resident owners of rolling stock engaged in interstate commerce to declare a domicile in Louisiana, and to penalize them for the privilege of engaging in interstate commerce within Louisiana if they refuse to subject themselves to the dominion of Louisiana by declaring a domicile.

That being the effect and the purpose and intent of this Act, the tax imposed thereunder is a burden upon interstate commerce and unconstitutional and void.

This Court has on many occasions considered and construed State statutes which imposed a penalty upon foreign corporations engaged in interstate commerce unless such corporations filed reports with the State, or did other things similar to declaring a domicile, and has held that the purpose and effect of such statutes was to compel corporations to take out a license to do business within the State, and therefore such statutes were unconstitutional and void.

In

International Text-Book Company v. Pigg, 217 U. S. 91; 54 L. Ed. 678, The Court said, p. 110:

"It is true that the statute does not, in terms, require the corporation of another state engaged in interstate commerce to take * * * out what is technically 'a license' to transact its business in Kansas. But it denies all authority to do business in Kansas unless the corporation makes, delivers, and files a 'statement' of the kind mentioned in Section 1283. The effect of such requirement is practically the same as if a formal license was required as a condition precedent to the right to do such business. In either case it imposes a condition upon a corporation

of another state seeking to do business in Kansas, which, in the case of interstate business, is a regulation of interstate commerce and directly burdens such commerce. The state cannot thus burden interstate commerce. It follows that the particular clause of Section 1283 requiring that 'statement' is illegal and void."

In

Sioux Remedy Co. v. Cope, 235 U. S. 197; 59 L. Ed. 193,

plaintiff, an Iowa corporation sued in South Dakota on a contract and the defendant interposed a plea to the effect that the action could not be maintained because it was the fact that the plaintiff had not complied with the South Dakota Statute prescribing conditions upon which corporations of other states would be permitted to sue in a court of that state. In holding this statute void, because in conflict with the Commerce Clause of the United States Constitution, this Court said in part, p. 201:

"Through a long series of decisions dealing with the scope and effect of the commerce clause it has come to be well settled that a state, while possessing power to adopt reasonable measures to promote and protect the health, safety, morals, and welfare of its people, even though interstate commerce be incidentally or indirectly affected, has no power to exclude from its limits foreign corporations or others engaged in interstate commerce, or, by the imposition of conditions, to fetter their right to carry on such commerce, or to subject them in respect to their transactions therein to requirements which are unreasonable or pass beyond the bounds of suitable local protection."

We call the Court's attention, without quotation, to the other cases and authorities cited under Point 1 A. of our summary of the argument, p. 10-11, *supra*:

The tax violates the commerce clause for another reason. The right of a State to tax the rolling stock of non-resident persons and corporations when said property is employed

in the State has long been recognized by this Court, but a tax which is intended to affect and does affect the rolling stock of only those persons and corporations engaged in interstate commerce who have failed or refused to declare a domicile in Louisiana, is not a property tax within the rule laid down by the decisions of this Court, and is nothing but a state tax imposed for the privilege of engaging in interstate commerce in Louisiana. No matter what the guise or form of the statute imposing the tax, if in fact that statute imposes a special tax for the privilege of engaging in interstate commerce, it is a burden upon interstate commerce and in violation of the Commerce Clause of the United States Constitution. The theory and application of this salutary doctrine is well stated in

Western Union Telegraph Company v. Kansas ex rel Coleman, 216 U. S. 1; 54 L. Ed. 355.

In this case an action was brought by the State of Kansas to oust the Western Union Telegraph Company, a New York Corporation, from conducting local business in the state of Kansas. The Kansas statute required every foreign corporation desiring to engage in local business in Kansas to procure permission from the state, which permission would not be granted unless certain fees were paid, determined on the basis of the authorized capital stock of the corporation. The Western Union Telegraph Company applied for permission to engage in local business in Kansas, but refused to pay the fee based on its total amount of authorized capital stock. The greater part of the Telegraph Company's business was in interstate commerce. This Court held that the exaction of this tax was a burden upon interstate commerce, and that while the state had full power to prescribe the terms and conditions upon which foreign corporations could engage in local business in the state, yet the state could not compel the Telegraph Company to pay a tax on property used

in interstate commerce, as a condition precedent to its right to engage in local business. The court said in part, p. 26:

"We are aware of no decision by this court holding that a state may, by any device or in any way, whether by a license tax in the form of a 'fee', or otherwise, burden the interstate business of a corporation of another state, although the state may tax the corporation's property regularly or permanently located within its limits, where the ascertainment of the amount assessed is made 'dependent * *in fact* on the value of its property *situated within the state*' (citing cases). On the contrary, it is to be deduced from the adjudged cases that a corporation of one state, authorized by its charter to engage in lawful commerce among the states, may not be prevented by another state from coming into its limits for all the legitimate purposes of such commerce. It may go into the state without obtaining a license from it for the purposes of its interstate business, and without liability to taxation there *on account of such business*.

"But it is said that none of the authorities cited are pertinent to the present case, because the state expressly disclaims any purpose by the statute in question to obstruct or embarrass interstate commerce, but seeks only to prevent the telegraph company from entering the field of domestic business in Kansas without its consent, and without conforming to the requirements of its statute. But the disavowal by the state of any purpose to burden interstate commerce cannot conclude the question as to the fact of such a burden being imposed, or as to the unconstitutionality of the statute as shown by its necessary operation upon interstate commerce. If the statute, reasonably interpreted, either directly or by its necessary operation, burdens interstate commerce, it must be adjudged to be invalid, whatever may have been the purpose for which it was enacted, and although the company may do both interstate and local business. This court has repeatedly adjudged that in all such matters the judiciary will not regard mere forms, but will look through forms to the substance of things. Such is an established rule of constitutional construction, as the adjudged cases abundantly show."

In

Pullman Company v. State of Kansas ex rel, 216 U. S. 56; 54 L. Ed. 378

this Court held that a tax or fee of a given percent of the capital stock of a sleeping car company, imposed by the Kansas statute as a condition of the company's doing business, was void because a burden on the company's interstate business. Justice White in a concurring opinion said in part, pp. 65, 68:

"1. A state may not exert its concedely lawful powers in such a manner as to impose a direct burden on interstate commerce. This is so elementary as to require no reference to the multitude of authorities by which it is sustained.

"2. Even though a power exerted by a state, when inherently considered, may not, in and of itself, abstractly impose a direct burden on interstate commerce, nevertheless, such exertion of authority will be a direct burden on such commerce if the power as exercised operates a discrimination against that commerce, or, what is equivalent thereto, discriminates against the right to carry it on. *I. M. Darnell & Son Co. v. Memphis*, 208 U. S. 113, 52 L. Ed. 413, 28 Sup. Ct. Rep. 247; *American Steel & Wire Co. v. Speed*, 192 U. S. 500, 48 L. Ed. 538, 24 Sup. Ct. Rep. 365, and authorities there cited. * * *

"Moreover, to me it seems that where the right to do an interstate commerce business exists, without regard to the assent of the state, a state law which arbitrarily forbids a corporation from carrying on with its interstate commerce business a local business would be a direct burden upon interstate commerce, and in conflict with the principles stated in proposition 1. This follows, since the imposition on a corporation which has the right to do interstate commerce business within the state of an unconstitutional burden for the privilege of doing local business is, in my opinion, the exact equivalent of placing a direct burden on its interstate commerce business. It is not by me doubted that, as a practical question, the arbitrary prohibition against doing a local business, imposed on one engaged in, and having the right to engage in, interstate commerce, is to burden that business."

To the same effect is

Looney v. Crane Company, 245 U. S. 178; 62 L. Ed. 230;

International Paper Company v. Massachusetts, 246 U. S. 135, 62 L. Ed. 624.

Whenever, under the guise or form of exercising a power that a state has, a state attempts to exercise another power which it has not, or so far abuses the power it possesses that it violates the Constitution of the United States, then the power so exercised is illegal. In the case of *Western Union v. Kansas*, *supra*, the state of Kansas had the power of taxing the Western Union for the privilege of engaging in local business, but it had no right, under the guise of exercising that power, to levy a tax upon the Western Union which placed a burden upon the interstate commerce of that company. It may be taken therefore, as a principle of constitutional law, that any tax which places a burden upon interstate commerce, no matter what its form, and even though it is presumably a tax on intrastate business or property, is unconstitutional. The Statute here complained of, does exactly that.

Under the authority of the case of

Pullman Palace Car Company v. Pennsylvania, 141 U. S. 18, 35 L. Ed. 613

Louisiana has the power to levy a non-discriminatory tax upon the property of the plaintiffs, the *situs* of which is in Louisiana, even though that property may be engaged in interstate commerce. By reason of the authority of that case, the state tax of 5¼ mills levied upon the rolling stock of the plaintiffs is valid and has been paid by plaintiffs; the 25 mill tax however, is not a property tax such as is approved by the *Pullman Palace Car case supra*, but is a special tax upon non-residents for the privilege of engaging in interstate com-

merce in Louisiana. The distinction between the 5¼ mill tax and the 25 mill tax is well pointed out in the *Pullman Palace Car Company case, supra*, where the court said, page 617:

“The tax now in question is not a license tax or a privilege tax; it is not a tax on business or occupation; it is not a tax on, or because of the transportation, or the right of transit, of persons or property through the State to other States or countries. *The tax is imposed equally on corporations doing business within the State, whether domestic or foreign, and whether engaged in interstate commerce or not.*” (Italics ours.)

The 25 mill tax is a tax upon the rolling stock of non-residents engaged in interstate commerce and who have not declared a domicile in Louisiana. It is not intended to and does not apply to a non-resident engaged solely in local commerce because by other statutory provisions, that non-resident must be licensed to do business in Louisiana. The plaintiffs are not doing business in Louisiana. (Rec. 22.)

We submit that a tax which is intended to affect and does affect only those persons and corporations engaged in interstate commerce, and of that class, only those who have failed or refused to declare a domicile in Louisiana, is nothing but a special tax imposed upon non-resident owners of rolling stock engaged in interstate commerce who have refused to declare a domicile there, for the privilege of engaging in interstate commerce in Louisiana. If it is such a tax it necessarily results in a burden upon interstate commerce. It has long been the rule of this Court that not only a statute which prohibits interstate commerce, but one which evidences a tendency in that direction, or places a burden upon interstate commerce is unconstitutional.

Assuming however, that the 25 mill tax is a property tax and not a special license tax as argued above, yet it violates the Commerce Clause of the United States Constitution because it places a burden upon the interstate commerce of the

plaintiffs by discriminating against the property of the plaintiffs upon the sole ground that the plaintiffs are non-resident corporations who have not declared a domicile in Louisiana.

It has long been the rule of this court that a state can not impose a tax which places a burden upon interstate commerce. Practical situations have necessarily put some limitation upon the bald rule. If the rule were followed strictly it would prohibit the imposition of any state tax upon the rolling stock of a railroad or car company if the rolling stock moved entirely in interstate commerce. (See dissenting opinion in *Pullman Palace Car Co. v. Pennsylvania*, 141 U. S. 18, 35 L. Ed. 613.) But if this rule were strictly followed, as the dissenting Justices in that case contended it should be, the rolling stock of railroad and car companies would go practically untaxed. This Court has therefore attempted to evolve a principle which would permit the taxation of such rolling stock by the States and yet prevent the States from imposing a real burden upon the interstate commerce of such companies. This Court in the *Pullman Palace Car Company case*, 141 U. S. 18, 35 L. Ed. 613, and in other decisions on the subject subsequent thereto has emphasized that a state tax on the instrumentalities of interstate commerce must be strictly non-discriminatory and that if it is not, it is void because it places a burden upon interstate commerce. The statute considered in the *Pullman Car case* for example, was non-discriminatory and applied equally to corporations doing business within the state, whether domestic or foreign and whether engaged in interstate commerce or not.

When the State of Louisiana imposes a special tax on the rolling stock of the plaintiffs engaged in interstate commerce, merely because the plaintiffs are non-residents, which is *not* imposed on the same kind of property owned by residents or by non-residents who have declared a domicile, that tax is discriminatory and places a burden upon the interstate commerce of the plaintiffs. The only persons affected by this spe-

cial tax are non-resident owners of rolling stock engaged in interstate commerce, as non-residents engaged in intrastate commerce are doing business within the state and therefore must be licensed or domiciled there. The tax therefore, upon its face, discriminates against the property of non-resident owners of rolling stock who are engaged in interstate commerce in Louisiana and have not declared a domicile there; it is a discriminatory tax placed on foreign property because it is foreign property. As such the tax clearly places a burden upon interstate commerce, in violation of the Commerce Clause of the United States Constitution and the settled interpretation of that Clause by this Court. This interpretation is evidenced in many cases. Among them is the case of

I. M. Darnell & Son Co. v. Memphis, 208 U. S. 113;
52 L. Ed. 413,

in which the plaintiff resisted a tax which was imposed upon logs cut from the soil of States other than Tennessee, but which the plaintiff had brought into the State of Tennessee permanently. The Tennessee tax provided that articles manufactured from the produce of Tennessee were exempt from the tax. This court said that Tennessee had the right to tax plaintiff's property, as it was at rest in the State, but that the discrimination against the plaintiff's property because of its foreign character, made the statute unconstitutional. In

Guy v. Baltimore, 100 U. S. 434; 25 L. Ed. 743,

this Court held invalid a municipal ordinance of the City of Baltimore which established rates of wharfage charged on vessels landing or depositing or transporting goods or articles other than products of the State of Maryland on any wharf belonging to the City Council or any other public wharf in the City. This court said in part, p. 744:

"In view of these and other decisions of this court, it must be regarded as settled that no State can, consistently with the Federal Constitution, impose upon the

products of other States brought therein for sale or use, or upon citizens because engaged in the sale therein, or the transportation thereto, of the products of other States, more onerous public burdens or taxes than it imposes upon the like products of its own territory.

"If this were not so it is easy to perceive how the power of Congress to regulate commerce with foreign nations and among the several States could be practically annulled, and the equality of commercial privileges secured by the Federal Constitution to citizens of the several States be materially abridged and impaired.

"The State, it will be admitted, could not lawfully impose upon such cargo any direct public burden of tax because it may consist, in whole or in part, of the products of other States. The concession of such a power to the States would render wholly nugatory all national control of commerce among the States, and place the trade and business of the country at the mercy of local regulations, having for their object to secure exclusive benefits to the citizens and products of particular States."

To the same effect are the other cases cited under Point 1 C. in our summary of the argument, p. 12, *supra*.

The purpose of the Commerce Clause of the Constitution as this Court has so often well expressed, is to permit interstate commerce to be free and untrammelled and not to be subjected to burdens and impositions by the various States. It is obvious that if discriminatory State taxation is sanctioned this purpose of the Commerce Clause will be frustrated. We submit, therefore, that the tax complained of, and the Statute authorizing the tax, are void because in violation of the Commerce Clause of the United States Constitution.

II.

The special State tax of 25 mills imposed by virtue of and pursuant to Sections 5, 6 and 7, Act 109, 1921 of Louisiana upon rolling stock only of non-residents who are not domiciled in Louisiana, unfairly discriminates against said non-residents, and therefore violates Section 1 of the Fourteenth Amendment to the United States Constitution.

Section 1 of the Fourteenth Amendment of the Constitution of the United States provides, among other things:

“Nor shall any state deny to any person within its jurisdiction the equal protection of the laws.”

By the settled interpretation of this Section made by this Court, it is no longer open to question that “equal protection of the laws” means that a foreign corporation engaged in interstate commerce shall not be more heavily burdened by a tax of a certain State than are the residents of that State. The statute here under consideration violates this fundamental principle. Plaintiffs have the right, under the Constitution of the United States, to engage in interstate commerce in Louisiana; they have a right to engage in interstate commerce in Louisiana on equal terms with any other person or corporation in that State. The statute complained of prevents them from so doing. It imposes upon plaintiffs, by reason of the fact that they are non-resident owners of rolling stock and have failed or refused to declare a domicile in Louisiana, a State tax of 25 mills, in addition to the general State tax of $5\frac{1}{4}$ mills. No State tax of 25 mills is imposed upon the residents of Louisiana or on non-resident owners of rolling stock who have declared a domicile; they pay only the State tax of $5\frac{1}{4}$ mills. The statute complained of therefore, does not accord to the plaintiffs the equal protection of the laws.

The Fourteenth Amendment does not, admittedly, prohibit classification of property by a State for taxation purposes, provided there be a reasonable basis for the classification; but there is no characteristic possessed by rolling stock of a resident of Louisiana or a domiciled non-resident that is not also possessed by that of a non-domiciled non-resident. The only classification made by the Louisiana statute is between residents and non-residents who have declared a domicile, and non-residents who have not declared a domicile. This is not reasonable classification, but on the contrary is discriminatory classification upon the sole basis of the failure or refusal of said non-residents to declare a domicile. This Court has never hesitated to declare a tax, or a statute authorizing a tax, void, where discrimination is found either on the face of the statute or in its deliberate enforcement.

So far as our search has disclosed, there have been no cases decided by this Court involving facts either identical or very similar to the ones in the case at bar. We believe that the Louisiana statute is the first one of its kind that has been passed by any State Legislature. It follows that there is some paucity of cases directly in point. There are, however, numerous cases of this Court where the principles announced are applicable to the facts in the instant case. An important case which well expresses these principles is

Southern Ry. Co. v. Greene, 216 U. S. 400; 54 L. Ed. 536.

In that case the State of Alabama imposed an annual franchise tax upon every foreign corporation authorized to do business within the state, based upon the actual amount of the capital stock employed by such foreign corporation in the state. No such tax was imposed upon domestic corporations. This tax was in addition to the regular license or privilege tax, required for engaging in business, which latter tax was paid equally by both domestic and foreign corporations. The Southern Railway Company had been doing

business in the State of Alabama for a number of years, and had acquired large holdings of property which were permanently fixed in Alabama. This Court held that the statute denied the Railway Company the equal protection of the laws and was unconstitutional. The Court said in part pp. 412, 417:

“The equal protection of the laws means subjection to equal laws, applying alike to all in the same situation. If the plaintiff is a person within the jurisdiction of the state of Alabama within the meaning of the 14th Amendment, it is entitled to stand before the law upon equal terms, to enjoy the same rights as belong to, and to bear the same burdens as are imposed upon, other persons in a like situation. * * *

“The argument on the part of the state of Alabama places much weight upon the cases in this court which have sustained the right of the state to exclude a foreign corporation from its borders, and to impose conditions upon the entry of such corporations into the state for the purpose of carrying on business therein. That line of cases has been so amply discussed in the opinions and concurring opinions in the cases of *Western U. Teleg. Co. v. Kansas* and *Pullman Co. v. Kansas*, decided at the present term (216 U. S. 1, 56, *ante*, 355, 378, 30 Sup. Ct. Rep. 190, 232), that any extended discussion of them is superfluous now. It is sufficient for the present purpose to say that we are not dealing with a corporation seeking admission to the state of Alabama, nor with one which has a limited license, which it seeks to renew, to do business in that state; nor with one which has come into the state upon conditions which it has since violated. In the case at bar we have a corporation which has come into and is doing business within the State of Alabama, with the permission of the state, and under the sanction of its laws, and has established therein a business of a permanent character, requiring for its prosecution a large amount of fixed and permanent property, which the foreign corporation has acquired under the permission and sanction of the laws of the State. * * *

“It is averred in the complaint, and must be taken as admitted, that there are other corporations of a domestic character in Alabama, carrying on the railroad business in precisely the same way as the plaintiff. It

would be a fanciful distinction to say that there is any real difference in the burden imposed because the one is taxed for the privilege of a foreign corporation to do business in the state, and the other for the right to be a corporation. The fact is that both corporations do the same business in character and kind, and under the statute in question a foreign corporation may be taxed many thousands of dollars for the privilege of doing, within the state, exactly the same business as the domestic corporation is permitted to do by a tax upon its privilege, amounting to only a few hundred dollars. We hold, therefore, that to tax the foreign corporation for carrying on business under the circumstances shown, by a different and much more onerous rule than is used in taxing domestic corporations for the same privilege, is a denial of the equal protection of the laws, and the plaintiff being in position to invoke the protection of the 14th Amendment, that such attempted taxation under a statute of the state does violence to the Federal Constitution."

In the above case, apparently this Court was considerably influenced by the fact that the Southern Railway Company had acquired large holdings of a permanent character in the State of Alabama and that therefore no matter how burdensome or how discriminatory the tax was, the company could not withdraw its property from the state without practically ruining its business. Even more important are similar considerations in the case at bar; for here the plaintiffs are doing an interstate business and the imposition of this discriminatory tax imposes a direct burden upon their interstate commerce within the State of Louisiana, a right which is clearly and definitely accorded to them under the Constitution of the United States.

That the plaintiffs in this case were within the jurisdiction of the State of Louisiana is settled by the decision of this Court in *Kentucky Finance Corp. v. Paramount Auto Exch. Corp.*, 262 U. S. 544; 67 L. Ed. 1113.

Another case based upon the same principles as *Southern Ry. Co. v. Greene*, *supra*, is

Bethlehem Motors Corporation v. Flynt, 256 U. S. 421; 65 L. Ed. 1029.

In that case this Court had under consideration an act of the State of North Carolina, requiring a license tax of \$500 to be paid by every manufacturer of automobiles engaged in the business of selling the same in the state, or every person or corporation engaged in selling automobiles in the state, the manufacturer of which had not paid the license tax. It was further provided by this statute that if the manufacturer filed a sworn statement showing that at least three-quarters of the entire assets of said manufacturer was invested in bonds of the state or of any of its counties or in property situated in the state and returned for taxation, the tax should be one-fifth of that specified before. This court held that the tax discriminated against the plaintiffs who were non-residents and therefore deprived them of the equal protection of the laws.

In

Judson on Taxation, 2nd Ed. p. 585,

the author says:

“Any form of discrimination in taxation in favor of residents and against non-residents, is void, not only on the grounds * * * that such discrimination is an interference with interstate commerce * * * but on the further ground that such classification in taxation is unreasonable and violative of equality and uniformity; and of the equal protection of the laws.”

This Court has held that a corporation is not entitled to protection under the Privileges and Immunities Clause, in the first section of the Fourteenth Amendment, but as applied to tax cases, the rights accorded to individuals under the Privileges and Immunities Clause and those accorded to individuals and corporations under the Equal Protection of

the Law Clause, are in effect the same. See definition of Privileges and Immunities in

Ward v. Maryland, 12 Wall. 418; 20 L. Ed. 449
and definition of Equal Protection of the Laws in

Southern Railway Company v. Greene, 216 U. S.
400; 54 L. Ed. 536.

Therefore the principles of those tax cases where the Privileges and Immunities Clause were discussed are applicable to the case at bar. One of these cases is

Chalker v. Birmingham & Northwestern Ry. Co.,
249 U. S. 522; 63 L. Ed. 749.

In that case this Court construed a Tennessee Statute which imposed a tax of \$100 upon each foreign construction company with its chief office outside of the state, but imposed a tax of only \$25 upon each domestic construction company and each foreign construction company having its chief office in the state. This Court held the statute unconstitutional because it discriminated between citizens of Tennessee and those of other states by imposing a higher charge on the latter than it did on the former. The Court said in part, p. 527:

“The power of a state to make reasonable and natural classifications for purposes of taxation is clear and not questioned; but neither under form of classification nor otherwise can any state enforce taxing laws which, in their practical operation, materially abridge or impair the equality of commercial privileges secured by the Federal Constitution to citizens of the several states.

‘Excise taxes, it is everywhere conceded, may be imposed by the states, if not in any sense discriminating; but it should not be forgotten that the people of the several states live under one common Constitution, which was ordained to establish justice, and which, with the laws of Congress, and the treaties made by the proper authority, is the supreme law of the land; and that that supreme law requires equality of burden, and forbids discrimination in state taxation when the power is applied to the citizens of the other states. Inequality of burden,

as well as the want of uniformity in commercial regulations, was one of the grievances of the citizens under the Confederation; and the new Constitution was adopted, among other things, to remedy those defects in the prior system.' *Ward v. Maryland*, 12 Wall. 418, 431, 20 L. Ed. 449, 453; *Guy v. Baltimore*, 100 U. S. 434, 439, 25 L. Ed. 743, 744; *Blake v. McClung*, 172 U. S. 239, 254, 43 L. Ed. 432, 437, 19 Sup. Ct. Rep. 165; *I M. Darnell & Son Co. v. Memphis*, 208 U. S. 113, 121, 52 L. Ed. 413, 418, 28 Sup. Ct. Rep. 247.

"As the chief office of an individual is commonly in the state of which he is a citizen, Tennessee citizens engaged in constructing railroads in that state will ordinarily have their chief offices therein, while citizens of other states so engaged will not. Practically, therefore, the statute under consideration would produce discrimination against citizens of other states by imposing higher charges against them than citizens of Tennessee are required to pay. We can find no adequate basis for taxing individuals according to the location of their chief offices,—the classification, we think, is arbitrary and unreasonable. Under the Federal Constitution a citizen of one state is guaranteed the right to enjoy in all other states equality of commercial privileges with their citizens; but he cannot have his chief office in every one of them."

In the recent case of

Travis v. Yale & Towne Mfg. Co., 252 U. S. 60; 64 L. Ed. 460

this Court had under consideration a section of the Income Tax Law of the State of New York. This section imposed a tax upon the net income of residents of the state and that of non-residents, derived from business carried on within New York. The statute allowed personal exemptions to residents, but not to non-residents. The Court held it was unconstitutional because discriminatory.

In

Ward v. Maryland, 79 U. S. 418; 20 L. Ed. 449.

there was under consideration a statute of the State of Maryland which prohibited persons not permanent residents of the state from selling within the state any goods whatever other than agricultural products and articles manufactured in the state, without first obtaining a license, for which license a charge of \$300 was made. In holding this law unconstitutional the Court said in part:

“Grant that the States may impose discriminating taxes against the citizens of other States, and it will soon be found that the power conferred upon congress to regulate interstate commerce is of no value, as the unrestricted power of the States to tax will prove to be more efficacious to promote inequality than any regulations which Congress can pass to preserve the equality of right contemplated by the Constitution among the citizens of the several States. Excise taxes, it is everywhere conceded, may be imposed by the States, if not in any sense discriminating; but it should not be forgotten that the people of the several States live under one common Constitution which was ordained to establish justice, and which, with the laws of Congress, and the treaties made by the proper authority, is the supreme law of the land; and that supreme law requires equality of burden, and forbids discrimination in state taxation when the power is applied to the citizens of the other states. Inequality of burden, as well as want of uniformity in commercial regulations, was one of the grievances of the citizens under the Confederation; and the new Constitution was adopted, among other things, to remedy those defects in the prior system.”

The principles underlying these cases, we submit, make it apparent that any state statute which intends to and does impose a higher tax upon non-residents than upon residents *solely because of their non-residence* denies non-residents the equal protection of the laws and violates the Fourteenth Amendment to the United States Constitution. Such statutes

are contrary to the spirit of the United States Constitution and indicate very clearly an attempt upon the part of the States to recreate the evils which the framers of the United States Constitution sought to eliminate.

Defendant's Contentions.

The tax of which plaintiffs complain and the Louisiana Statute authorizing the same have been held valid and constitutional by the District Court below (R. 24-26), and by the Supreme Court of Louisiana in the case of *Union Tank Line Co. v. Day*, 156 La. 1071; 101 So. 581.

The court below did not discuss plaintiffs' contention that the tax was invalid and unconstitutional because in violation of the Commerce Clause of the United States Constitution. The Supreme Court of Louisiana disposed of this contention by saying:

"The contention by plaintiff that the tax upon its rolling stock constitutes an undue burden upon the regulation of interstate commerce is without merit.

"The tax is upon the property employed in the business and not upon the right to carry on the business at all. It is not a tax on, or because of, the transportation, or the right of transit of persons or property through the state to other states. The tax levied, therefore, is not the imposition of a direct burden upon the commerce itself.

"There is nothing in the Constitution or laws of the United States which prevents a state from taxing personal property, employed in interstate or foreign commerce, like other personal property within its jurisdiction."

It is submitted that the decision of the Supreme Court of Louisiana evades, but does not answer the contentions made by the plaintiffs under point I, *supra*, and ignores the principles in the cases cited in support of said contentions. The fact that the tax purports to be a tax on property or is in the guise of a property tax is not the determining factor. If

in fact, as we contend, the tax is an indirect method of compelling plaintiffs to procure a license for the privilege of engaging in interstate commerce, or is a tax imposed upon the plaintiffs for the privilege of engaging in interstate commerce or because of the foreign character of their property, then it violates the Commerce Clause of the United States Constitution and is void.

As to plaintiffs' contention that the tax discriminates against the property of the plaintiffs upon the sole ground that the plaintiffs are non-resident corporations who have not declared a domicile in Louisiana and therefore violates the Commerce Clause of, and Section 1 of the Fourteenth Amendment to the United States Constitution, defendant contends that the discriminatory nature of the tax is emasculated by the fact that residents of Louisiana or non-residents who have declared a domicile must pay local taxes, from which the plaintiffs are exempt, and that the local taxes average approximately twenty-five mills, the amount of the special state tax. Defendant's position was sustained by the District Court below and by the Supreme Court of Louisiana in *Union Tank Line Co. v. Day*, *supra*. The District Court below said (Rec. 24):

"Bearing in mind that foreign corporations, operating rolling stock and having no domicile in Louisiana, are expressly exempted from all local taxation by the terms of Sec. 16, Art 10, Louisiana Constitution of 1921, which also authorizes the imposing of the 25 mill tax and that local taxation throughout the state will average about the same, it seems to me there is no unjust discrimination shown in this case.

"It is well settled that a state can not be controlled as to its methods of imposing taxes provided the principle that taxes shall be uniform is not violated. It seems to me immaterial whether a corporation pays taxes to a local subdivision of the state or to the state itself. The state can not be controlled in the allocation or distribution of the tax money after it is received. Taxes assessed by local authorities are collected by the permission of

the State. If the state chose she could prohibit the imposition of all local taxes and collect all taxes through one central tax collection body, allocating them thereafter to the legitimate purposes of government. With the method of assessment, provided it be fair, and subsequent allocation, the tax payer is not concerned."

The Supreme Court of Louisiana in passing upon the proposition said in part:

"The Sections of the Constitution and the Statute in question have clearly for their purpose, the fixing of a general average rate of local taxation as to the rolling stock owned by non-residents without domicile, so as to make such rate conform, as nearly as practicable, to the local tax rate paid on rolling stock owned by residents and non-residents with domiciles in the State, and thereby approximate a general equality in the burden of local taxation that should fall upon the two classes of property.

It must be assumed that the State has secured by this method of taxation a reasonably fair distribution of the burden of local taxes by the levy of the additional lieu tax of 25 mills on rolling stock of non-residents without domicile in the State, in the absence of proof to the contrary in the record. The Federal Constitution does not require more than this in the matter of State taxation of the property of non-residents. *Travelers Insurance Co. v. Connecticut*, 185 U. S. 364, 22 Sup. Ct. 673; 46 L. Ed. 949.

We cannot presume intentional discrimination by the State against non-resident and non-domiciled owners of rolling stock operated within its limits. But the Company has failed to prove that the additional tax levied is in excess of what would be legitimate as a general average local tax on its rolling stock. The record is barren of evidence to show that the operation of Act 109, of 1921 causes plaintiff company to pay a higher tax on its tank cars that it would have to pay were it a Louisiana Corporation, or a non-resident corporation with domicile in the State."

This position is unsound both in principle and in fact. *It is unsound in fact because the total local taxes throughout*

Louisiana do not average approximately 25 mills. The District Court below, in assuming that they do, did not examine the proof in the record of what the local taxes actually are. (Side Folio Pages 33-85, inserted in record between pages 22 and 23), and apparently misconstrued Paragraph 4 of the stipulation of fact (Rec. 23), which said nothing about the general average of local taxes in Louisiana. Paragraph 4 of the stipulation of fact, and the report of the Louisiana Tax Commission is all the proof in the record regarding the rate or amount of local taxes. The Louisiana Supreme Court *assumed* that it was the intention to make this special state tax of 25 mills equal to the average of local taxes (which as we shall hereafter show was not at all the intention of Act 109, 1921), and then stated that in the absence of any evidence to the contrary, it would assume that the general average of local taxes was 25 mills.

The proof in this case, however, demonstrates conclusively that as a matter of fact the average of the total local taxes throughout Louisiana does not approximate 25 mills but is 21 mills or less. An analysis of the report of the Louisiana Tax Commission (Appendix A) tabulating the total parish and local taxes assessed in each of the 64 parishes of Louisiana shows that in only 7 parishes were the total parish and local taxes in excess of 25 mills; that in the other 57 parishes the total parish and local taxes were less than 25 mills; and that the average rate of all parish and local taxes was 21 mills.

But there is not even approximate equality between a tax of 25 mills and a tax of 21 mills. That is disparity and results, irrespective of all principles involved, in actual flagrant discrimination against non-domiciled non-resident owners of rolling stock.

Not only is it a fact that the average of local taxes in Louisiana is not equal to 25 mills, but it is clear that the purpose of the legislature in imposing the special state tax of 25 mills

upon non-resident owners of rolling stock engaged in interstate commerce who do not declare a domicile in Louisiana, was not to make the burden of such non-residents equal to the burden of residents or of non-residents who do declare a domicile. Its purpose on the contrary was twofold: (1) To compel non-resident owners of rolling stock engaged in interstate commerce to declare a domicile in Louisiana and submit themselves to the dominion of that state; and (2) to penalize them for their failure or refusal to do so.

As previously shown, non-resident owners of rolling stock in Louisiana may declare a domicile in any parish in Louisiana they choose to select, and upon such declaration of domicile, there is imposed upon their property only the state tax of $5\frac{1}{4}$ mills and the local taxes of that parish in which they declare a domicile. Plaintiffs could, for instance, declare a domicile in the Parish of East Baton Rouge, and immediately upon their doing so there would be imposed upon their rolling stock only the state tax of $5\frac{1}{4}$ mills and local taxes aggregating a little less than 9 mills. If, therefore, by a mere declaration of domicile, the plaintiffs have the right and power to rid themselves of the imposition of this special state tax of 25 mills and be taxed in lieu thereof 9 mills, how can it reasonably be said that it was the purpose of Section 5, Act 109 to equalize the burden of the plaintiffs, and that of residents of Louisiana, or non-residents who declare a domicile? Instead of equalization, is this not practical and effective discrimination? Is it not practical proof that it was the intent and purpose of Section 5, Act 109 not to gain revenue for the State or to equalize the burden upon non-domiciled non-residents, but to compel non-domiciled non-residents to declare a domicile in Louisiana and submit themselves to its dominion, or to penalize them for their refusal to do so.

That this was the intention of the Statute complained of is further proved by the history of this legislation. By Sec-

tion 5, Act No. 9, 1917 (Appendix B, p. 49, *post*) it was provided that non-residents operating rolling stock within Louisiana who had not declared a domicile in Louisiana would be arbitrarily domiciled at the Parish of East Baton Rouge, and subject to all taxes assessed in that parish, and that non-residents who did declare a domicile should be taxed within the parish where such domicile was declared. The validity of that portion of said Section 5, Act No. 9, 1917, which arbitrarily domiciled non-residents in the Parish of East Baton Rouge was raised in the case of *Constantine Refining Co. v. Day*, 147 La. 623; 85 So. 613, and it was there held by the Supreme Court of Louisiana that this provision was unconstitutional, and that the State could not arbitrarily domicile non-residents in the Parish of East Baton Rouge when in fact such non-residents had no property within that parish. Because of and immediately following that decision, Section 16, Article 10 of the Louisiana Constitution of 1921 was adopted, and the legislature passed Act 109, 1921, which imposes the special state tax of 25 mills here complained of. Section 16, of Article 10 of the Louisiana Constitution of 1921 provides:

“Rolling stock operated in this State, the owners of which have no domicile therein, shall be assessed by the Louisiana Tax Commission and shall be taxed for State purposes only, at a rate not to exceed 40 mills on the dollar of assessed value.”

It is clear that it was the intention of the legislation affecting rolling stock, adopted subsequent to the decision in *Constantine Refining Company v. Day*, *supra*, to circumvent the effect of that decision. As the Louisiana Court held that the legislature could not arbitrarily domicile non-residents within a certain parish, the legislature devised a method of compelling non-residents to declare a domicile within Louisiana. The method adopted was the imposition of the special state tax of 25 mills of which plaintiffs complain.

The decision of the Supreme Court of Louisiana in *Constantine Refining Company v. Day*, 147 La. 623; 85 So. 613, has since the adoption of Act 109, of 1921 been expressly overruled by the case of *Gulf Refining Company v. Tillin-ghast*, 152 La. 847; 94 So. 418. In the light of the latter decision, it is clear that the resort to such flagrant discrimination in the matter of state taxation, as the imposition of the special tax of 25 mills, was not necessary to solve the problem of local taxation in Louisiana on rolling stock of non-resident owners. Even if the decision in the *Constantine case* had not been overruled, the legislature could have enacted a law providing for the assessment of rolling stock of non-domiciled non-residents by the State Tax Commission, and determining the amount of tax by assessing at the local tax rate of the various parishes through which the cars of the non-residents run, the property allocated to that parish on the basis of miles traveled by said cars in that parish, or determining it by some other fair basis of apportionment. That method would prorate the proceeds to each parish through which the rolling stock passes during the year, and is a plan which has actually been in use in a large number of states for many years.

Even if the average rate of the total local taxes in Louisiana is equal to the tax complained of (which it is not), and even if it was the intention of the Louisiana Legislature to equalize the burden of all persons operating rolling stock within Louisiana, the discriminatory character of the special 25 mill tax is not removed. There is no case supporting the view that a State tax, discriminatory upon its face against non-residents engaged in interstate commerce who refuse to domicile themselves within a State and therefore *prima facie* in violation of the Commerce Clause and of the Fourteenth Amendment to the Constitution of the United States, becomes valid and constitutional merely because the average taxes levied upon residents or domiciled non-residents is approximately

equal to the special state tax on said non-domiciled non-residents. On principle, the theory that the tax is thus made valid is not sound.

Such a theory enlarges the danger of discrimination by a State against non-residents engaged in interstate commerce. It is opposed to the fundamentals of taxation. The State of Louisiana has no power to control the various political subdivisions in the exercise of their tax authority. It is true that there are certain limitations placed upon the political subdivisions as regards their taxing powers, but within those limits each political subdivision is supreme. Each parish or municipality may levy as large or as small a tax as it deems desirable or necessary for the protection of its taxpayers. The needs of one political subdivision are entirely different from those of another; the value of taxable property within one political subdivision may be much larger than in others; the tax imposed by each subdivision is entirely within its discretion. It depends upon the needs of the community, the value of the property located there, and many other factors which differ in the different parishes. Because of these reasons the tax rate in the various parishes must vary from year to year. There is no certainty or assurance that the average taxes within the sixty-four parishes of Louisiana may not be 15 mills next year. To say, therefore, that a special tax of a flat rate of 25 mills upon non-domiciled non-residents' rolling stock is in lieu of the average local taxes upon residents or domiciled non-residents, and equalizes the burden upon all owners of rolling stock in Louisiana, is merely to speculate. Taxation, to be valid and constitutional under the rights guaranteed the citizens of the United States Constitution must not be based upon speculation.

The theory of the defendant that the average rate of local taxes removes the discriminatory nature of the special state tax of 25 mills is, for other reasons, opposed to the founda-

mentals of taxation. The tax levied by a taxing body should be in some reasonable proportion to the benefit given by that body to the taxpayer. The special tax of 25 mills is for state purposes only. The local taxes are not for state purposes; the proceeds do not go into the state treasury, and when collected are never available for state uses or purposes. The State of Louisiana gives no more protection or other benefit to plaintiffs than it does to any other taxpayer in Louisiana, and the measure of that protection is therefore the general state tax of $5\frac{1}{4}$ mills. The local tax, in theory at least, measures the protection and benefit given by each individual local taxing body to the taxpayer located within that body, but no parish or municipality in Louisiana is called upon, or in fact, does give protection or any other benefit to the plaintiffs. Therefore, the plaintiffs pay the State of Louisiana, if this special state tax of 25 mills is valid, six times the amount that a resident or domiciled non-resident owner of rolling stock pays for the same protection and the same benefit.

It is, therefore, submitted that the contention of the defendant and the decisions of the District Court below, and the Supreme Court of Louisiana in the case of *Union Tank Line Co. v. Day*, 156 La. 1071; 101 S. 581, are based upon facts refuted by the record in this case, and upon theories which are fundamentally unsound.

It is submitted that the special state tax of 25 mills here complained of, and Sections 5, 6, and 7, Act 109, 1921 of Louisiana authorizing the same, are discriminatory upon their face, and in fact, and therefore in violation of the Commerce Clause and the Fourteenth Amendment to the United States Constitution.

III.

Sections 5, 6, and 7, Act 109, 1921 of Louisiana, and the 25 mill tax imposed upon the plaintiffs pursuant to said Sections, violate Section 1 of Article 10 of the Louisiana Constitution, 1921 providing that *for the same class of subjects* "all taxes shall be uniform throughout the territorial limits of the authority levying the tax" and are therefore void.

This contention was made in the case of

Union Tank Line Co. v. Day, 156 La. 1071; 101 So. 581,

and the Supreme Court of Louisiana held the tax valid. In spite of that decision it is submitted that this Court has the right to declare unconstitutional and void this tax and this Statute, if they are in violation of the Constitution of Louisiana because other questions are involved in this case which confer jurisdiction upon this court.

Greene v. Louisville & I. R. Co., 244 U. S. 499, 61 L. Ed. 1280, 1286, 1288;

Louisville & N. R. Co. v. Greene, 244 U. S. 522, 61 L. Ed. 1291, 1298.

It is submitted that the Statute here complained of does violate Section 1 of Article 10 of the Louisiana Constitution, 1921 which provides that *for the same class of subjects* "all taxes shall be uniform throughout the territorial limits of the authority levying the tax." This provision requiring uniformity upon the same class of subjects throughout the territorial limits of the authority levying the tax is violated by the imposition of a higher State tax upon non-domiciled, non-residents than upon domiciled non-residents. See cases cited under Point III-B in our summary of the argument.

As applied to the plaintiffs, the words "same class of subjects" in Section 1 of Article 10 of the Louisiana constitution,

must include all persons and corporations owning and operating rolling stock. Therefore, all persons and corporations owning and operating rolling stock within the State of Louisiana must be taxed uniformly by the state. The words "throughout the territorial limits of the authority levying the tax" must mean the State of Louisiana. When the state tax throughout the State of Louisiana is $5\frac{1}{4}$ mills upon residents owning rolling stock and non-residents owning rolling stock who have declared a domicile in Louisiana, and is $30\frac{1}{4}$ mills throughout the state upon non-residents owning rolling stock who have not declared a domicile in Louisiana, then the taxes are not uniform upon the same class of subjects throughout the territorial limits of the authority levying the tax.

The Supreme Court of Louisiana in *Union Tank Line Co. v. Day, supra*, held that Section 1 of Article 10 of the state constitution was not violated by this statute because the state tax of 25 mills was in lieu of local taxes and was based upon the general average of local taxes.

This position, even if we assume it to be based upon true facts, is no answer at all. Uniformity of a state tax is not sustained by a "general average" of local taxes. If the tax complained of is valid, plaintiffs will have to pay a total State tax of $30\frac{1}{4}$ mills. A resident corporation in the same business, or a foreign corporation which has declared a domicile, pays a total tax, if domiciled in East Baton Rouge, of approximately 14 mills, or if domiciled in the Parish of Acadia, a little less than 23 mills. There is no uniformity between a tax of $30\frac{1}{4}$ mills and a tax of 23 or 14 mills.

Conclusion.

For the foregoing reasons it is respectfully submitted that the Special State Tax of 25 mills imposed upon the plaintiffs by virtue of and pursuant to sections 5, 6 and 7, Act 109, 1921 of the Laws of Louisiana, and said sections 5, 6 and 7 are unconstitutional and void and that the decree of the District Court for the Eastern District of Louisiana should be reversed with directions to enter a decree in accordance with the prayer of plaintiffs' supplemental bill of complaint.

Respectfully submitted,

ELIAS MAYER,
SIGMUND W. DAVID,
EDWIN T. MERRICK,
Solicitors for Appellants,
(Plaintiffs.)

APPENDIX A.

Analysis of Report of Louisiana Tax Commission for 1922, showing amount and rate of all local taxes. (See side folio pp. 33-35, inserted between R. pp. 22-23.)

Parish	Property Valuation	Basis of Assessment	Assessed Valuation	Tax	Rate	Deductions	
						Poll Tax—Per Capita—Vehicles Dogs—Forced Railroads	
Acadia	25,781,802.00	100%	25,781,802.00	455,326.11	.017660		4,418.00
Allen	14,344,107.00	100%	14,344,107.00	349,186.44	.024344		1,477.00
Ascension	8,480,750.00	100%	8,480,750.00	196,476.92	.023167		2,658.00
Assumption	8,979,950.00	100%	8,979,950.00	139,209.56	.015502		3,954.80
Avoyelles	15,099,680.00	100%	15,099,680.00	429,423.75	.028439		4,604.00
Beauregard	16,549,698.00	100%	16,549,698.00	437,594.92	.026441		2,526.00
Bossier	10,016,803.00	100%	10,016,803.00	242,010.71	.024160		15,689.00
Bossier	14,062,110.00	100%	14,062,110.00	250,869.00	.017840		7,524.50
Bossier	131,744,860.00	100%	131,744,860.00	1,562,118.80	.011857		53,169.00
Bossier	49,450,300.00	100%	49,450,300.00	901,403.41	.018228		8,460.00
Bossier	6,812,840.00	100%	6,812,840.00	135,160.13	.019838		4,869.00
Bossier	4,151,060.00	100%	4,151,060.00	78,376.73	.018811		744.00
Bossier	7,212,527.00	100%	7,212,527.00	145,923.11	.020231		1,436.00
Bossier	21,597,787.00	100%	21,597,787.00	414,535.41	.019193		14,671.00
Bossier	8,392,540.00	100%	8,392,540.00	180,384.04	.021493		9,858.00
Bossier	21,763,180.00	100%	21,763,180.00	393,623.15	.018086		10,297.25
Bossier	77,849,020.00	100%	77,849,020.00	691,231.38	.008878		12,141.00
Bossier	7,279,060.00	100%	7,279,060.00	191,483.13	.026306		4,901.00
Bossier	5,440,481.00	100%	5,440,481.00	79,530.72	.014618		6,178.50
Bossier	10,511,880.00	100%	10,511,880.00	172,882.52	.016446		6,987.00
Bossier	13,097,460.00	100%	13,097,460.00	229,974.14	.017568		5,621.50
Bossier	9,497,501.00	100%	9,497,501.00	206,234.47	.021713		1,918.00
Bossier	19,076,380.00	100%	19,076,380.00	220,874.88	.011578		2,382.00
Bossier	13,035,310.00	100%	13,035,310.00	222,395.70	.017061		5,580.80
Bossier	5,986,272.00	100%	5,986,272.00	125,383.77	.020945		2,079.00
Bossier	26,712,952.00	100%	26,712,952.00	482,293.73	.018064		3,434.00
Bossier	15,977,740.00	100%	15,977,740.00	391,732.08	.024518		2,500.00
Bossier	18,595,255.00	100%	18,595,255.00	231,838.38	.012467		16,545.25
Bossier	13,428,160.00	100%	13,428,160.00	305,864.65	.022777		2,572.00
Bossier	9,094,406.00	100%	9,094,406.00	172,105.84	.018924		2,584.00
Bossier	8,332,723.00	100%	8,332,723.00	166,901.52	.020029		2,238.00
Bossier	7,521,787.00	100%	7,521,787.00	162,259.82	.021571		6,080.25
Bossier	10,681,672.00	100%	10,681,672.00	177,116.36	.016581		9,103.00
Bossier	12,267,920.00	100%	12,267,920.00	164,326.00	.013394		8,625.00
Bossier	21,090,670.00	100%	21,090,670.00	432,322.72	.020498		14,177.70
Bossier	482,690,265.00	85%	410,286,726.00	12,730,955.63	.031029		9,220.00
Bossier	35,170,570.00	100%	35,170,570.00	338,868.26	.009635		2,958.00
Bossier	4,032,074.00	100%	4,032,074.00	173,403.89	.043006		5,232.00
Bossier	11,323,914.00	100%	11,323,914.00	196,564.24	.017358		9,805.00
Bossier	39,434,510.00	100%	39,434,510.00	810,871.05	.020557		9,946.50
Bossier	9,897,611.00	100%	9,897,611.00	136,466.48	.013788		3,063.25
Bossier	11,049,315.00	100%	11,049,315.00	252,148.20	.022820		6,290.00
Bossier	11,446,730.00	100%	11,446,730.00	290,850.54	.025409		1,325.00
Bossier	14,723,359.00	100%	14,723,359.00	238,186.89	.016177		1,790.00
Bossier	16,425,111.00	100%	16,425,111.00	298,934.57	.018199		1,189.00
Bossier	2,383,943.00	100%	2,383,943.00	42,176.32	.017693		1,807.00
Bossier	11,648,060.00	100%	11,648,060.00	166,035.02	.014253		1,700.00
Bossier	8,017,470.00	100%	8,017,470.00	126,954.97	.015835		13,781.50
Bossier	24,193,320.00	100%	24,193,320.00	494,109.61	.020423		3,195.00
Bossier	7,702,840.00	100%	7,702,840.00	163,132.46	.021179		3,057.00
Bossier	23,317,130.00	100%	23,317,130.00	305,517.28	.013102		1,016.00
Bossier	15,360,687.00	100%	15,360,687.00	237,721.69	.015476		3,873.00
Bossier	21,917,840.00	100%	21,917,840.00	390,295.02	.017807		10,695.00
Bossier	8,269,650.00	100%	8,269,650.00	183,456.90	.022184		2,330.00
Bossier	11,323,470.00	100%	11,323,470.00	270,403.54	.023879		5,938.50
Bossier	7,001,440.00	100%	7,001,440.00	147,212.58	.021026		3,435.00
Bossier	16,487,780.00	100%	16,487,780.00	322,910.08	.019584		3,592.00
Bossier	30,546,279.00	100%	30,546,279.00	584,938.04	.019149		5,402.00
Bossier	17,327,880.00	100%	17,327,880.00	284,027.52	.016391		7,726.25
Bossier	19,208,572.00	100%	19,208,572.00	397,615.71	.020899		5,446.60
Bossier	6,388,550.00	100%	6,388,550.00	126,198.89	.019754		5,181.89
Bossier	5,479,130.00	100%	5,479,130.00	127,303.99	.023234		4,397.00
Bossier	4,497,163.00	100%	4,497,163.00	56,225.91	.012502		2,242.00
Bossier	11,326,538.00	100%	11,326,538.00	316,490.30	.027943		397,638.04
TOTAL	1,558,507,844.00		1,486,104,305.00	31,348,149.58	.021094		

Analysis of Report of Louisiana Tax Commission for 1922, showing amount and rate of all local taxes.
(See side folio pp. 33-35, inserted between R. pp. 22-23.)

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APPENDIX B.

Section 5, Act No. 9, 1917).

Be it further enacted, etc., That the assessment as fixed by the Louisiana Tax Commission of all such rolling stock being operated in this State by non-resident persons, firms, partnerships, companies, associations, or corporations shall be extended on the Assessment Roll of the Parish and municipality where the Capitol of the State of Louisiana is located by the Assessor of that Parish, and shall pay all State taxes and all local taxes on said assessment to which it is subject in said Parish or municipality, provided that where any such non-resident person, firm, partnership, company, association or corporation has made a declaration of domicile and appointed an agent for the purpose of receiving service and citation in this State as is now provided by law, then that such non-resident persons, firms, partnerships, companies, associations, or corporations shall be assessed at the domicile declared by it for the purpose of service and citation, and the said assessment shall be extended on the assessment roll of that parish and municipality as above set out.

397,638.04

.021094

31,348,149.58

1,486,104,806.00

1,558,507,844.00

TOTAL

POSTPONED TO MERITS
NOV 23 1925

Office Supreme Court,

FILED

NOV 6 1925

IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM, 1925.

No. 162

GENERAL AMERICAN TANK CAR CORPORA-
TION, ELLIOTT JONES & COMPANY, INC.,
MARLAND REFINING COMPANY,
ET AL., Appellants,

versus

EUDORA S. DAY, SHERIFF AND EX-OFFICIO
TAX COLLECTOR FOR THE PARISH OF
EAST BATON ROUGE, STATE OF
LOUISIANA, Appellee.

Appeal from the District Court of the United States
for the Eastern District of Louisiana.

Motion on Behalf of Defendant and Appellee to
Dismiss or Affirm.

HARRY P. SNEED,
Solicitor for Appellee.



In the
SUPREME COURT OF THE UNITED STATES

October Term, 1925.

No. 162.

GENERAL AMERICAN TANK CAR CORPORA-
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versus

EUDORA S. DAY, SHERIFF AND EX-OFFICIO
TAX COLLECTOR FOR THE PARISH OF
EAST BATON ROUGE, STATE OF
LOUISIANA, Appellee.

The following notification of the motion to dismiss
or affirm herein was served upon the attorneys for

the complainants and appellants in the following manner and form:

New Orleans, Louisiana, October, 1925.

Messrs. Merrick & Schwarz,
Canal-Commercial Building,
New Orleans, Louisiana;

Messrs. Stein Mayer & David,
First National Bank Building,
Chicago, Illinois.

Gentlemen:

This is to notify you and each of you that on the brief and argument and statement of facts presented and filed with the motion to dismiss or affirm herein contained, and on all papers and proceedings therein, I shall submit to the Supreme Court of the United States at a stated term thereof, to-wit, on Monday, the sixteenth day of November, 1925, at the Capitol in the City of Washington, in the District of Columbia, at the opening of Court on that day, or as soon thereafter as counsel can be heard, the motion, brief and argument of which the following is a copy.

HARRY P. SNEED,

Solicitor for Eudora S. Day, Sheriff
and Ex-officio Tax Collector, etc.,
Defendant and Appellee.

United States of America.

State of Louisiana }
Parish of Orleans }

Before me, the undersigned authority, this day personally came and appeared Harry P. Sneed, Solicitor for Eudora S. Day, Sheriff and Ex-officio Tax Collector for the Parish of East Baton Rouge, State of Louisiana, who on oath declared:

That he deposited in the mail the above and foregoing notice and copies of the motion to dismiss or affirm and the brief and argument and statement of facts presented and filed in connection therewith, properly addressed to Messrs. Merrick & Schwarz and Messrs. Stein, Mayer & David, solicitors for complainants and appellants, duly postpaid, in time to reach them and each of them fully three weeks before the time fixed in said notice for the submission of the aforesaid motion.

HARRY P. SNEED.

Sworn to and subscribed before me this the ¹⁴ day of October, 1925.

J. KENTON BAILEY,
Notary Public.

In the
SUPREME COURT OF THE UNITED STATES
October Term, 1925.

No. 162.

GENERAL AMERICAN TANK CAR CORPORA-
TION, ELLIOTT JONES & COMPANY, INC.,
MARLAND REFINING COMPANY,
ET AL., Appellants,

versus

EUDORA S. DAY, SHERIFF AND EX-OFFICIO
TAX COLLECTOR FOR THE PARISH OF
EAST BATON ROUGE, STATE OF
LOUISIANA, Appellee.

Motion to Dismiss or Affirm.

Now comes Eudora S. Day, Sheriff and Ex-officio
Tax Collector of the Parish of East Baton Rouge,
State of Louisiana, defendant and appellee in the

above entitled cause, and respectfully moves the Court to dismiss the appeal herein or to affirm summarily the judgment of the District Court of the United States for the Eastern District of Louisiana, because:

First: It is manifest from the record that the questions upon which the decision of this Court is asked are too frivolous for argument;

Second: Because it is manifest that the appeal was taken for delay only.

HARRY P. SNEED,

Attorney for Eudora S. Day,
Appellee.

In the
SUPREME COURT OF THE UNITED STATES
October Term, 1925.

No. 162.

GENERAL AMERICAN TANK CAR CORPORATION,
ELLIOTT JONES & COMPANY, INC.,
MARLAND REFINING COMPANY,
ET AL., Appellants,

versus

EUDORA S. DAY, SHERIFF AND EX-OFFICIO
TAX COLLECTOR FOR THE PARISH OF
EAST BATON ROUGE, STATE OF
LOUISIANA, Appellee.

STATEMENT.

This is an appeal from a judgment of the District Court of the United States and the Eastern District of Louisiana which sustained an *advalorem* tax of thirty and one-half mills upon tank cars employed in the State of Louisiana and belonging to complainants who are foreign corporations not domiciled in Louisiana, said tax including the general State-wide property tax of five and one-quarter mills and being in lieu

of all district, parochial and municipal taxation whatever. The *quantum* of the assessment is not disputed and the five and one-quarter mills tax has been paid.

The assignments of error do not comply with rule 35 of this Court, which requires that there be set out separately and particularly each error intended to be urged. General assignments cannot be noticed.

Van Stone v. Stillwell, 142 U. S., 128.

Lucas v. Brooks, 18 Wall., 436.

Grand Trunk R. R. v. Ives, 144 U. S., 408.

Clarke v. McDade, 165 U. S., 168.

Closely studied, however, it will be seen that the twelve assignments reiterate with a variety of expressions three alleged errors:

That the Court *a qua* erred in not holding:

I.

That the tax is discriminative and in violation of Section 1 of the Fourteenth Amendment.

II.

That the tax violates the Interstate Commerce Clause of the Constitution.

III.

That the tax violates the "uniformity clause" of the Constitution of the State of Louisiana.

The appellee has filed her motion asking the Court to dismiss the appeal or to affirm summarily the

judgment, because it is manifest that the claim that the tax involved violates the Fourteenth Amendment or the Interstate Commerce Clause of the Federal Constitution, or the Constitution of Louisiana, is frivolous.

BRIEF.

I.

There is no evidence in the record that this tax discriminates against complainants, nor was there a tender of such evidence. No discrimination being shown, the State cannot be controlled in its methods of imposing taxes so far as this clause of the Fourteenth Amendment is concerned.

Shaffer v. Carter, 252 U. S., 51.

Cudahy Packing Co. v. Minnesota, 246 U. S., 450.

II.

The right of a State to tax the rolling stock of non-resident corporations when such property is employed within the State has long been recognized by this Court.

Union Tank Line v. Wright, 249 U. S., 275.

Adams Express Co. v. Ohio State Auditor,
166 U. S., 185.

Pullman Palace Car Co. v. Pennsylvania,
141 U. S., 23.

C. C. C. & St. Louis R. R. Co. v. Backus,
154 U. S., 439.

III.

The Supreme Court of Louisiana has held that the statute attacked is not violative of the Constitution of Louisiana.

Union Tank Line Co. v. Day, 156 La., 1071; 101 Sou. Rep., 581.

The alleged Federal questions having been settled adversely to appellants' contentions the appeal cannot be maintained.

DeBearn v. Safe Deposit & T. Co., 233 U. S., 24; 58 Law Ed., 833.

It is, therefore, submitted that the judgment appealed from should be affirmed summarily, or the appeal dismissed.

HARRY P. SNEED,
Solicitor for Appellee.



Office Supreme Court, U. S.

FILED

JAN 11 1926

WM. R. STANSBURY
CLERK

IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM, 1925.

No. 162

GENERAL AMERICAN TANK CAR CORPORA-
TION, ELLIOT JONES & COMPANY, INC.,
MARLAND REFINING COMPANY,
ET AL.,

Appellants,

versus

EUDORA S. DAY, SHERIFF AND EX-OFFICIO
TAX COLLECTOR FOR THE PARISH OF
EAST BATON ROUGE, STATE OF
LOUISIANA,

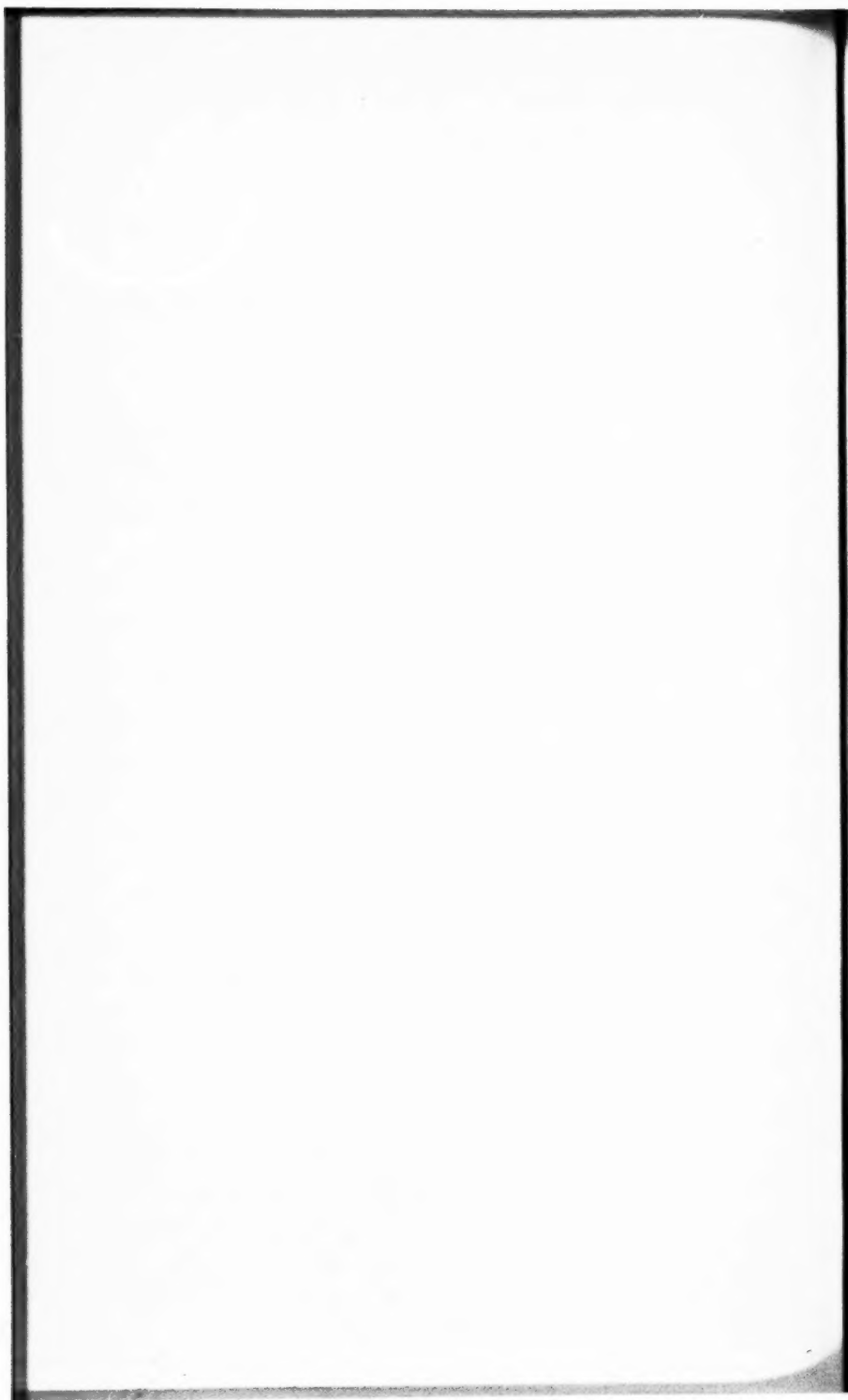
Appellee.

Appeal from the District Court of the United States
for the Eastern District of Louisiana.

Brief on Behalf of Appellee.

HARRY P. SNEED,
Solicitor for Appellee.





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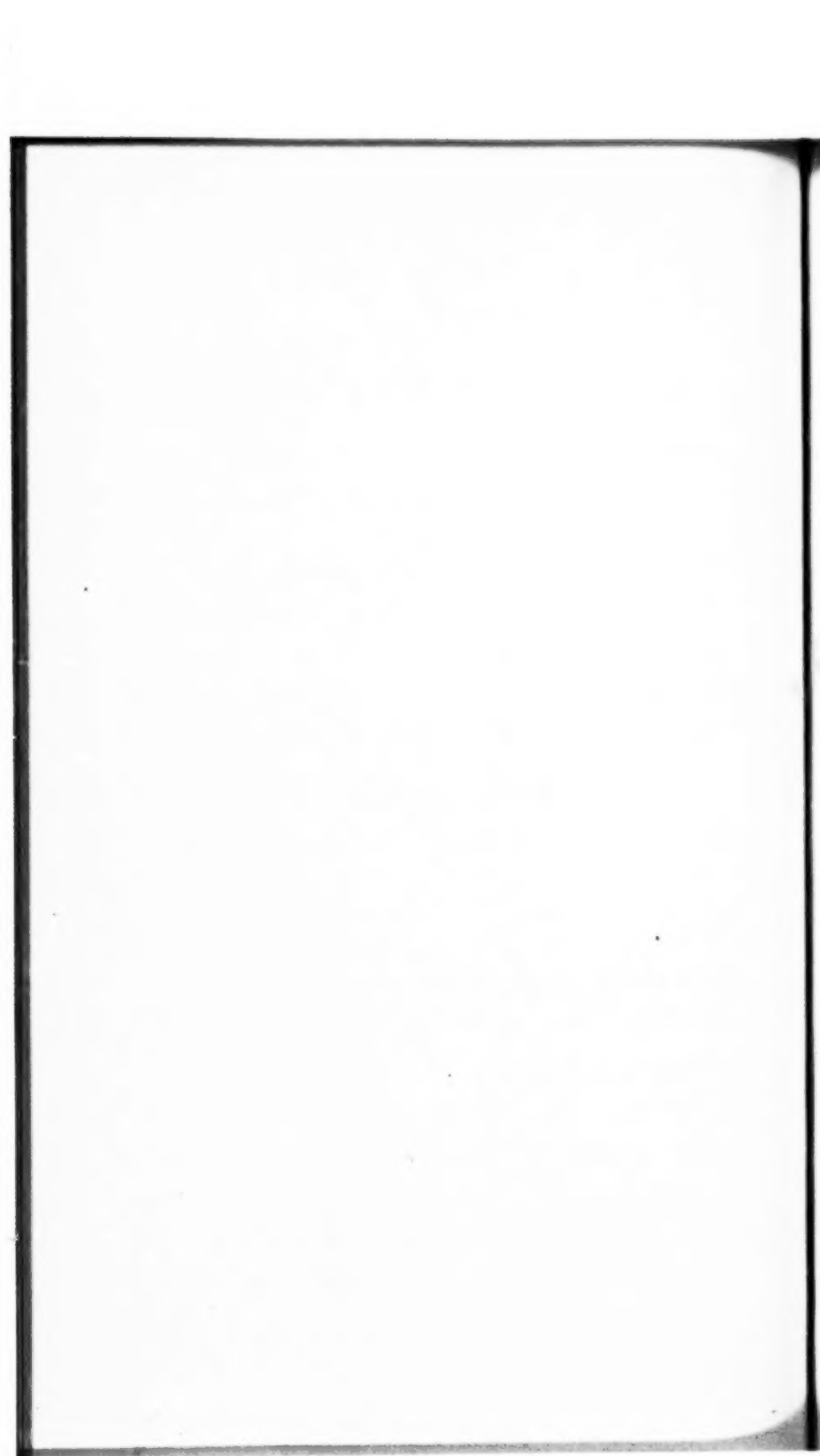
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**IN THE
SUPREME COURT OF THE UNITED STATES**

OCTOBER TERM, 1925.

No. 162

**GENERAL AMERICAN TANK CAR CORPORATION,
ELLIOT JONES & COMPANY, INC.,
MARLAND REFINING COMPANY,
ET AL.,**

Appellants,

versus

**EUDORA S. DAY, SHERIFF AND EX-OFFICIO
TAX COLLECTOR FOR THE PARISH OF
EAST BATON ROUGE, STATE OF
LOUISIANA,**

Appellee.

**Appeal from the District Court of the United States
for the Eastern District of Louisiana.**

Brief on Behalf of Appellee.

May It Please the Court:

The appellee has not questioned the jurisdiction of the trial court except in so far as may be inferred from her denial that the matter in controversy as re-

gards each complainant will exceed the sum of three thousand (\$3000.00) dollars; she raises no question as to jurisdiction now.

STATEMENT OF THE CASE.

The statement of the case as made by the appellants is fair and accurate, except in one very important regard. Appellants state that an analysis of the report of the Louisiana Tax Commission shows the average rate of all parish and local taxes for 1922, exclusive of poll tax per capita, dog, vehicle, and forced railroad taxes, was 20.9 mills. Clearly, something must be wrong here if the defendant would not be in this court as appellee; for the trial court would not have sustained a statute which imposes a tax on nonresidents 4 mills greater than the tax imposed on residents. The error into which appellants have fallen is, that they do not include in local taxes the large sums collected by the cities, towns, and villages, except in the case of Orleans Parish with whose limits those of the City of New Orleans are co-extensive and there the rate is 31 mills plus. (See Appendix "A" to appellant's brief.) And the 25-mill tax imposed by Act 109 of 1921 is in lieu of these municipal taxes as well as of all other local taxes.

ARGUMENT.

While the assignments of error are many, appellants now attack the statute on three grounds:

I.

That it is violative of the Interstate Commerce clause.

II.

That it unfairly discriminates against nonresidents in violation of Section 1 of the Fourteenth Amendment.

III.

That it violates the "Uniformity Clause" of the Constitution of Louisiana.

We will, therefore, take up these questions in the order in which appellants present them:

I.

As to the Interstate Commerce Clause.

(a) It is an unwarranted assumption that the statute is a disguised attempt to compel a nonresident doing interstate business in Louisiana to declare a domicile in that State. The stipulation of fact (Tr., p. 22) sets out the fact that the appellants transact no business in Louisiana, have not acquired domiciles therein, and have not been requested to acquire such domiciles. Consequently, the fully accepted proposition that "A State has no right to require a nonresident person or corporation to procure a license or declare a domicile for the privilege of engaging in interstate commerce within the confines of that State," is not applicable. The State of Louisiana, as its Constitution and the statute and their judicial and administrative interpretation show, simply seeks to levy an *ad valorem* tax on property within her borders, levying the general-wide property tax of 5¼ mills, and in addition thereto a tax of 25 mills in lieu of all parochial, road, school district, levee district, municipal, or other tax whatsoever. No other purpose or plan

can, with any reason, be inferred from the statute. And, appellants being engaged in interstate commerce, their activities in that field could not be hampered by the State of Louisiana whether they acquired domiciles or not. Had the real purpose of the Legislature in levying this lieu tax been to force nonresident tank car owners to acquire domiciles in Louisiana it would not have levied same at the rate of 25 mills, but at 40 mills, as permitted by the Constitution of Louisiana. The inference is irresistible that the 25-mill rate is the fair average of all local taxes levied in Louisiana, and there is no evidence in the record to overcome such a presumption.

(b) The right of the State to tax rolling stock of nonresident persons being admitted it necessarily follows that as long as the rate of taxation is not discriminative the mode of distribution of such unlocated and transitory personal property is a matter for the States to determine, and does not involve the Interstate Commerce clause.

(c) The tax is not shown to be discriminative, and, therefore, cannot be called a burden on interstate commerce for that reason.

The effect of such a tax as this one upon interstate commerce is fully discussed in the opinion rendered by this court in the case of *Cudahy Packing Company v. Minnesota*, 246 U. S., 450, 62d Law Edition, 827. And your Honors' decision therein, together with the authorities in that decision cited, we submit are decisive of the point now under discussion, and adversely to appellants' contention.

II.

As to Discrimination.

It is readily admitted that if the tax imposed by Act 109 of 1921 on the nonresident owners of tank cars is shown to be substantially greater than that imposed upon similar property of residents of Louisiana generally, the tax is void, but, as was said by the trial Judge in the opinion filed herein, whether there is any inequality of taxation is purely a question of fact, depending upon the circumstances of each case, and in the case at bar such inequality has plainly not been shown, and we submit that such inequality does not exist.

The appellants have, in this case, contented themselves with showing that in some of the parishes of Louisiana the local taxes aggregate less than 25 mills, and in other parishes they aggregate more than 25 mills, and that a part of such local taxes is less than 25 mills. Nowhere is it shown that the 25-mill tax is greater than the aggregate of all the taxes which it supersedes.

In the case of *Union Tank Car Company v. Day*, 156 Louisiana, 1071, 101 Southern Reporter, 581, the Supreme Court of Louisiana, in construing this identical statute, said:

"We fail to find any unconstitutional discrimination against plaintiff company under the provisions of the State Constitution and statute in question. Section 6 of Article 10 of the State Constitution declares that: 'The Legislature *may* provide that all local, municipal and district taxes shall be assessed and extended on the parish assessment roll

and collected by the tax collector of the parish.' This method of assessment and collection of all local taxes is merely permissive and not mandatory. It is a matter left by the State Constitution to the sound discretion of the Legislature. Had the law-making body of the State seen fit to do so, all local taxes could have been made assessable and collectible under the State assessment and collectible under the State assessment only. Section 16 of Article 10 of the State Constitution, therefore, is not in violation of any fixed constitutional requirement as to the assessment and collection of local taxes, in that said section provides that the rolling stock of nonresident owners, without domicile in the State, shall be assessed for State purposes only, 'at a rate not to exceed 40 mills on the dollar of assessed value.' All personal and real property in the State is declared subject to the payment of a general State tax, not to exceed $5\frac{1}{4}$ mills under Section 3 of Article 10 of the State Constitution, and also to the payment of local, municipal and district taxes by other provisions of the organic law. Article 10, Par. 5, 10, 13; Article 12, Par. 15; Article 14, Par. 11, 12, 14; Article 16, Par. 1. Not only plaintiff's rolling stock, but the rolling stock of all resident owners and of nonresident owners with domiciles in the State, is made to contribute its just portion of this State-wide tax. The only difference in the manner of assessment and collection of local taxes levied on the rolling stock of nonresident and nondomiciled owners, and on other rolling stock owned in the State, is that the former is collected under State assessment and for State purposes only, in the form of an additional lieu tax, under Section 16 of Article 10 of the State Constitu-

tion, and under Section 5 of Act 109 of 1921, and the latter is collected by local tax collectors and apportioned to the locality in which the domiciles of such owners are situated, under Act 170 of 1898, Par. 29, and Act 9 of Ex. Sess. 1917, Par. 5.

“The Sections of the Constitution and statute in question have clearly for their purpose, the fixing of a general average rate of local taxation as to the rolling stock owned by non-residents without domicile, so as to make such rate conform, as nearly as practicable, to the local tax rate paid on rolling stock owned by residents and nonresidents with domiciles in the State, and thereby approximate a general equality in the burden of local taxation that should fall upon the two classes of property.

“It must be assumed that the State has secured by this method of taxation a reasonably fair distribution of the burden of local taxes by the levy of the additional lieu tax of 25 mills on the rolling stock of nonresidents without domicile in the State, in the absence of proof to the contrary in the record. The Federal Constitution does not require more than this in the matter of State taxation of the property of nonresidents. *Travelers' Insurance Co. v. Connecticut*, 185 U. S., 364, 22 Sup. Ct., 673, 46 L. Ed., 949.

“We cannot presume intentional discrimination by the State against nonresidents and nondomiciled owners of rolling stock operated within its limits. Plaintiff company has failed to prove that the additional tax levied is in excess of what would be legitimate as a general average local tax on its rolling stock. The record is barren of evidence to show that

the operation of Act 109 of 1921 causes plaintiff company to pay higher taxes on its tank cars than it would have to pay were it a Louisiana corporation or a nonresident corporation with domicile in the State. The presumption of substantial equality in taxation in this case is not rebutted by the admission in the record that in some parishes in the State the total of all State, parish and local taxes is in excess of the total of the State tax of $5\frac{1}{4}$ mills, and the additional tax of 25 mills, while in other parishes, including the Parish of East Baton Rouge, it is considerably less. Instead of selecting as a standard of uniformity the Parish of East Baton Rouge, where the rate of local taxation is low, had plaintiff chosen the Parish of Orleans, where the rate of local taxation is high, instead of paying higher taxes than the resident owners of rolling stock in the Parish of East Baton Rouge, as asserted, plaintiff would pay lower taxes than resident owners of such stock in the latter parish. The same result would be arrived at by comparison with high local rates in other parishes. The additional tax of 25 mills is clearly a tax in lieu of all local taxes, a method of taxation employed by the State, both as to the severance tax and as to taxes on banks domiciled out of the State and engaged in business in the State. Section 21 and Section 9 of Article 10 of Constitution, 1921.

“The general scheme of taxation adopted by the State in Article 10 of the present Constitution provides:

“(1) A general State-wide *ad valorem* tax of $5\frac{1}{4}$ mills (Section 3). (2) Inheritance taxes (Section 7.) (3) License or occupation

taxes (Section 8). (4) Taxes on banks domiciled out of the State (Section 9). (5) Taxes on nonresident owned rolling stock (Section 16). (6) Severance tax (Section 21).

"The first three of these taxes are levied generally, while the last three are distinctly lieu taxes.

"It is to be observed that, while the State tax proper of $5\frac{1}{4}$ mills is levied under Section 1 of Act 109 of 1921, the 25-mill tax is levied under Section 5 of said act, *'in addition to the taxes levied in the amount and for the purposes designated in the foregoing sections of this act.'*

"The State has allocated this additional tax to State purposes only. This method of taxation is clearly permissible. The mode of distribution of the unlocated or transitory personal property of a railroad company for purposes of taxation is a matter of regulation by the State Legislature, which in no way involves a violation of the Fourteenth Amendment. *Columbus Southern Ry. v. Wright* 151 U. S., 470, 14 Sup. Ct., 396, 38 L. Ed., 238."

III.

The statute in question cannot be violative of the Constitution of the State of Louisiana, for the reason that the statute simply carries into effect Section 16 of Article 10 of the Constitution of Louisiana, reading as follows:

"Section 16. Rolling stock operated in this State, the owners of which have no domicile therein, shall be assessed by the Louisiana Tax Commission, and shall be taxed for

state purposes only, at a rate not to exceed 40 mills on the dollar of assessed value."

Thus, to declare this act unconstitutional would be to declare the Constitution of Louisiana unconstitutional *quoad* itself. The Supreme Court of Louisiana in the case of *Union Tank Car Co. v. Day (supra)*, having declared that the act is not violative of the Constitution of that State, such finding will be respected by this court in the absence of patent error, and no such error exists.

Appellants, on page 42 of their brief, make bold to suggest a more equitable way of assessing taxes on their tank cars and distributing the taxes arising therefrom. Their scheme is "by assessing at the local tax rate of the various parishes through which the cars of nonresidents run, the property allocated to that parish on the basis of miles traveled by said cars in that parish." But why stop at parishes? These cars run through school districts, levee districts, road districts, cities, towns and villages. These are equally with the parishes entitled to their proportion of the tax, if any distribution thereof is contemplated. The more one attempts to improve on the plan of taxation of tank cars of nonresidents provided for by the Constitution and statutes of Louisiana, without abandoning entirely an *ad valorem* tax, the more thoroughly it appears that this system, new though it be, if the rate be not discriminative, is the simplest, wisest and best now obtaining.

We, therefore, respectfully submit that the tax now questioned is not in any manner violative of the Inter-

state Commerce clause of the Constitution; that it is a lieu tax, not greater than the aggregate of the taxes in whose stead it stands, and consequently not discriminative; that it is not violative of the Constitution of the State of Louisiana, under whose express authority the tax is imposed. The judgment of the court below, we submit, is correct, and should be affirmed.

HARRY P. SNEED,
Solicitor for Appellee.

SUPREME COURT OF THE UNITED STATES.

No. 162.—OCTOBER TERM, 1925.

General American Tank Car Corporation,
Elliott Jones & Company, Inc.;
Maryland Refining Company, et al.,
Appellants,

vs.

Eudora S. Day, Sheriff and Ex-officio
Tax Collector for the Parish of East
Baton Rouge, State of Louisiana.

Appeal from the District
Court of the United
States for the Eastern
District of Louisiana.

[March 1, 1926.]

Mr. Justice STONE delivered the opinion of the Court.

Appellants brought suit in the United States District Court for eastern Louisiana to enjoin the appellee from collecting, by seizure of appellants' property, a tax assessed against them by the State of Louisiana. From a judgment dismissing the bill the case comes here on direct appeal by reason of the constitutional questions involved. Jud. Code 238, before amendment of 1925; *Hays v. Port of Seattle*, 251 U. S. 233; *Arkadelphia Milling Co. v. St. Louis & S. W. Ry. Co.*, 249 U. S. 134.

The tax in question was imposed under § 5 of Act 109 of the Louisiana Laws of 1921. Section 1 of that Act imposes a tax, for state purposes, of five and one-fourth mills on the dollar on all property within the State. Section 5 authorizes the assessment of an additional tax for state purposes of twenty-five mills on the dollar "of the assessed value of all rolling stock of non-resident . . . corporations, having no domicile in the State of Louisiana, operated over any railroad in the State of Louisiana within or during any year for which such tax is levied . . ." Article X, § 16 of the Louisiana constitution exempts from all local taxation non-residents paying the twenty-five mill tax. Appellants do not complain of the five and one-fourth mill tax assessed against them under § 1; nor do they

question the amount or method of computation of the twenty-five mill tax assessed under § 5; but they object to it on the ground that it violates the constitution of Louisiana, which requires that "all taxes shall be uniform upon the same class of subjects" (Art. X, § 1), and on the ground that, as applied to appellants, it violates the federal Constitution by imposing a burden on interstate commerce, and denies to appellants the equal protection of the laws, in that it discriminates unreasonably between residents of Louisiana or non-residents domiciled within the State, and non-residents not so domiciled and engaged in interstate commerce.

All the appellants are corporations organized in states other than Louisiana and are not domiciled or licensed to do business in that State. All own and operate within the State tank cars, for the transportation of oil, which are used in interstate commerce. Taxes on property within the State of Louisiana, other than state taxes, are assessed where the taxpayer is domiciled, by the several parishes and by municipalities in the parishes, both of which are political subdivisions of the State. In some parishes, local taxes exceed twenty-five mills, and in others they are less than that amount; but it is asserted by the appellee that the average of all local property taxes is approximately twenty-five mills.

The tax in question is authorized by Art. X, § 16 of the Louisiana constitution, which reads as follows:

"Section 16: Rolling stock operated in this State, the owners of which have no domicile therein, shall be assessed by the Louisiana Tax Commission, and shall be taxed for State purposes only, at a rate not to exceed forty mills on the dollar of assessed value."

The constitutionality of the twenty-five mill tax imposed under this section was upheld by the Supreme Court of Louisiana in *Union Tank Car Co. v. Day*, 156 La. 1071, and that case disposes of the objections urged here to the validity of the tax under the state constitution.

It is argued that the twenty-five mill tax which was imposed on tank cars belonging to the several appellants, is a thinly disguised attempt to compel non-residents doing interstate business in Louisiana to declare a domicile in the State, and that it is therefore an unconstitutional burden on interstate commerce, within the principle of those cases holding that a State may not require a non-resident to procure a license to do business or to declare a domicile within the State as a condition to engaging in commerce

across its boundaries. *International Text Book Co. v. Pigg*, 217 U. S. 91; *Dahnke-Walker Milling Co. v. Bondurant*, 257 U. S. 282. But it is obvious from an inspection of the statute, that the tax in question is imposed on property of non-residents in lieu of the local tax assessed in the several parishes of the State on property of persons or corporations domiciled there, and that the non-resident may either pay the state tax assessed under § 5 or, at his option, by becoming domiciled in a parish, pay instead of it the local taxes assessed within the parish. The effect of § 5 is not to require the non-resident corporation to take out a license to do business within the State, but only to subject its property within the State to state taxation. There being no question as to the amount of the tax or the method of its computation, the taxation of appellants' property within the State can be open to no objection unless it operates to discriminate in some substantial way between the property of the appellants and the property of residents or domiciled non-residents. *Cudahy Packing Co. v. Minnesota*, 246 U. S. 450; and see *Pullman Palace Car Co. v. Pennsylvania*, 141 U. S. 18.

We are not concerned with the particular method adopted by Louisiana of allocating the tax between the State and its political subdivisions. That is a matter within the competency of the state legislature. *Columbus Southern Ry. Co. v. Wright*, 151 U. S. 470, 475, 476.

The court below found, as did the state Supreme Court in *Union Tank Car Co. v. Day*, *supra*, that all local taxes throughout the State, from which appellants are exempted by the Louisiana constitution, average approximately twenty-five mills, and that since the tax assessed under § 5 was substantially the equivalent of the local tax in lieu of which it was assessed, there was no unjust discrimination. Such a classification is not necessarily discriminatory. *Travellers' Insurance Co. v. Connecticut*, 185 U. S. 364. Where the taxing statute which is in lieu of a local tax assessed on residents, discloses no purpose to discriminate against non-resident taxpayers, and in substance does not do so, it is not invalid merely because equality in its operation as compared with local taxation has not been attained with mathematical exactness. In determining whether there is a denial of equal protection of the laws by such taxation, we must look to the fairness and reasonableness of its purposes and practical operation, rather

than to minute differences between its application in practice and the application of the taxing statute or statutes to which it is complementary. *Travellers' Insurance Co. v. Connecticut*, *supra*; and see *State Railroad Tax Cases*, 92 U. S. 575, 612; *Shaffer v. Carter*, 252 U. S. 37, 56.

But appellants challenge the District Court's finding of fact that local taxation throughout the State will average about twenty-five mills. They insist that the average of local taxation is twenty-one mills, and that this disparity between the rate of tax assessed on appellant and the local tax on the property of residents, is a substantial discrimination establishing the invalidity of the tax. In the absence of a purpose to discriminate, disclosed by the legislation itself, we are not prepared to say that a four mills variation in one year not shown to be a necessary or continuing result of the scheme of taxation adopted, would be an unconstitutional discrimination; for in such a scheme of complementary tax statutes, however fairly devised, it would be impossible to provide in advance against occasional inequalities as great as that here complained of.

The record, however, does not support appellants' contention. It was stipulated by the parties that the total of all state and local taxes on property in some of the parishes exceeds thirty and one-quarter mills, the sum of the general state tax of five and one-quarter mills and the special twenty-five mills tax on property of non-residents; and that in other parishes, it is less than that amount. The stipulation does not, however, show the amount of the variation in the rate of local taxation nor its average throughout the State. The only evidence on the subject is an extract from the annual report of the Louisiana Tax Commission, purporting to relate to taxes "for the parishes". From the data embodied in this report, appellants make their own calculation that the average rate of all parish and local taxes is twenty-one mills. It is, however, conceded that municipalities within the parishes have independent power of taxation. In some instances they are exempt from taxation by the parish (La. Const., Art. XIV, § 12), and the power of parishes to tax property in incorporated cities and towns for parochial purposes is, in certain instances, limited. (La. Const., Art. XIV, §§ 7 and 8.) It is contended by appellee that appellants' computation does not include in local taxes, all the taxes assessed by municipalities within the parishes except in the case of the parish of Orleans, whose limits coincide with those of the city of New

Orleans, and that there the rate exceeds thirty-one mills, as is shown by the report of the Tax Commission. It is impossible to say from an inspection of the extract from the report in evidence, which of these contentions is correct. The report is stated to cover taxes for the parishes and includes numerous items of parish taxes, but it does not show on its face whether all taxes assessed by cities, towns and villages within the parish are included in the report, and there is nothing in the record which will enable us to ascertain that fact. The appellant has, therefore, failed to show that the tax is discriminatory either in principle or in its practical operation and has laid no foundation for assailing its constitutionality.

The judgment of the District Court is

Affirmed.

A true copy.

Test:

Clerk, Supreme Court, U. S.